

# Partnership Returns, 1993

by Timothy D. Wheeler

**P**artnership data for 1993 show a continuation of the trend to profitability seen in recent years (Figure A). Almost 1.5 million partnerships reported net income (less deficit) of \$66.7 billion. This is a dramatic increase over the \$42.9 billion net income (less deficit) reported for 1992. Profits in every industrial division except agriculture, forestry, and fishing went up. The finance, insurance, and real estate industrial division increased its net income (less deficit) to over \$15.3 billion for 1993 from a net deficit of almost \$0.8 billion for 1992. This was the first profit reported by this group since 1979. For the first time in recent years, limited partnerships were profitable -- although limited partnerships in real estate still showed a net deficit. Both the overall numbers of partnerships and partners declined slightly from 1992 (Figures B and C) [1].

## Partnership Activity in 1993

Partnership profitability increased in almost every industrial division. Only agriculture, forestry, and fishing had a slight decrease. Almost 68 percent of the entire increase in net income (less deficit) for all partnerships was reported by the finance, insurance, and real estate industrial group. This division increased from a three-quarter billion dollar deficit in 1992 to a \$15.3 billion gain in 1993. This was the first profit reported by this division since 1979. Within this division, the net deficit for partnerships in real estate fell from a \$15.4 billion loss for 1992 to a \$5.2 billion loss for 1993. For holding and investment companies, net income (less deficit) increased from \$10.1 billion in 1992 to \$14.9 billion for 1993. The next largest increases in profits were shown by partnerships in the transportation and public utilities and manufacturing industrial divisions, as net income (less deficit) rose by \$3.1 billion and \$2.1 billion, respectively (Table 1).

Partnership statistics for 1993 show the continuing domination of the finance, insurance, and real estate and the services industrial divisions (Figure D). While only 17 percent of all partnerships were in the services division, these partnerships reported over 50 percent of total net income (less deficit) for all partnerships; however, this was down from 77 percent for 1992. This decline from 77 percent to 50 percent was due to increases in profits for other industrial divisions, particularly for finance, insurance, and real estate. The profits for services remained virtually unchanged. Eighty-six percent of the total net

income (less deficit) for this industrial division was attributable to partnerships in the following industries: legal services (\$18.1 billion); medical and health services (\$7.1 billion); and accounting, auditing, and bookkeeping services (\$4.1 billion). The profits of all these industries declined slightly for 1993. The finance, insurance, and real estate division accounted for 54 percent of all partnerships and almost 23 percent of net income (less deficit) for all partnerships.

Figure A shows that the increase in profitability occurred in both general and limited partnerships [2]. For the first time in more than a decade limited partnerships, as a whole, reported a profit (\$10.4 billion). However, limited partnerships in the real estate industry continued to show losses for 1993, although the losses declined from \$17.2 billion for 1992 to \$11.1 billion for 1993 (Figure D). This decline was driven by limited partnerships in the operators and lessors of buildings industry. These partnerships reported a decline in net deficit from \$13.6 billion for 1992 to \$8.9 billion for 1993.

**Figure A**

## Partnership Gain or Loss by Type of Partnership and Profit Status, Tax Years 1984-1993

(Money amounts are in billions of dollars)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	-3.5	55.7	36.6	14.0	36.6
1985.....	-8.9	60.5	42.4	16.6	43.5
1986.....	-17.4	63.5	45.3	16.8	52.3
1987.....	-5.4	66.2	43.4	21.5	49.6
1988.....	14.5	81.2	42.7	30.1	54.2
1989.....	14.1	80.9	45.2	33.0	54.6
1990.....	16.6	81.9	44.1	34.4	55.6
1991.....	21.4	78.3	40.2	35.1	51.8
1992.....	42.9	81.3	35.1	40.5	43.8
1993.....	66.7	86.1	30.1	50.3	39.9

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail does not add because limited liability companies are excluded from columns (2) - (5). The gain for limited liability companies is \$1.1 billion and the loss is \$0.8 billion. Limited liability companies are discussed in the Explanation of Selected Terms section.

## Real Estate Operators and Lessors of Buildings

Although the real estate operators and lessors of buildings industry has historically reported large deficits, for 1993 this industry was the largest contributor to the rise in net income (less deficit) for all partnerships, accounting for \$7.7 billion of the overall \$23.8 billion increase. Although still unprofitable, this industry's net deficit fell from \$10.1 billion in 1992 to \$2.4 billion in 1993.

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**Figure B**

### Number of Partnerships by Type of Partnership and Profit Status, Tax Years 1984-1993

(Number of partnerships is in thousands)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	1,644	750	636	101	157
1985.....	1,714	774	660	107	173
1986.....	1,703	766	663	92	181
1987.....	1,648	769	617	96	166
1988.....	1,654	782	587	119	166
1989.....	1,635	770	571	128	166
1990.....	1,554	739	528	114	171
1991.....	1,515	726	519	130	141
1992.....	1,485	732	482	124	147
1993.....	1,468	726	450	136	139

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail may not add because limited liability companies are excluded from columns (2) - (5). There are 8,406 gain and 8,929 loss limited liability companies. Limited liability companies are discussed in the Explanation of Selected Terms section.

**Figure C**

### Number of Partners by Type of Partnership and Profit Status, Tax Years 1984-1993

(Number of partnerships is in thousands)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	12,427	3,527	2,215	3,082	3,603
1985.....	13,245	2,990	2,340	3,680	4,234
1986.....	15,301	3,061	2,426	4,709	5,105
1987.....	16,963	3,185	2,255	6,054	5,469
1988.....	17,291	3,421	2,197	6,664	5,009
1989.....	18,432	3,150	2,058	7,656	5,568
1990.....	17,095	3,102	2,007	7,180	4,806
1991.....	15,801	2,714	1,822	6,605	4,661
1992.....	15,735	2,708	1,713	6,337	4,977
1993.....	15,627	2,665	1,680	6,521	4,676

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail may not add because limited liability companies are excluded from columns (2) - (5). There are 51,421 partners in gain limited liability companies and 33,113 in loss limited liability companies. Limited liability companies are discussed in the Explanation of Selected Terms section.

The 537,308 real estate operators and lessors partnerships reported total assets of \$715.7 billion -- 34 percent of the total reported for all partnerships -- a slight decline from the \$720.4 billion reported by this industry for 1992. For 1993, the number of partnerships in this industry increased less than one percent, while the number of partners declined almost 3 percent. Overall, this industry accounted for 37 percent of all partnerships and 40 percent of all partners (Table 1).

### Rental Real Estate Income (Loss)

The net rental real estate loss reported by partnerships declined from \$16.9 billion for 1992 to \$8.4 billion for 1993. This accounted for 36 percent of the \$23.8 billion increase in profits for all partnerships (Table 3). Slightly over \$7.0 billion of this decline was attributable to real estate operator and lessor partnerships. Net rental income for all partnerships increased from \$22.2 billion for 1992 to \$25.0 billion for 1993. Net rental loss dropped from \$39.1 billion for 1992 to \$33.4 billion for 1993. This increase in net rental income (less loss) was caused by a \$4.9 billion increase in gross rental income, from \$153.6 billion for 1992 to \$158.5 billion for 1993, combined with a \$3.5 billion decline in the interest deduction, from \$60.4 billion for 1992 to \$56.9 billion for 1993 (Table 3). Other rental deduction amounts changed very little between 1992 to 1993. (Rental real estate income and expenses items are reported on the Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*, attached to partnership returns.)

### Total Receipts and Total Assets

Total receipts increased \$86.2 billion to \$735.0 billion, more than twice the \$37.2 billion increase reported for 1992, further indicating the continuing improvement in the economy (see the Explanation of Selected Terms section for the definition of total receipts). While 90 percent (\$33.1 billion) of the 1991-1992 increase was due to an increase in "business receipts," i.e., gross receipts from sales and operations, only 56 percent (\$48.6 billion) of the 1993 increase was due to an increase in this item. Most of the increase in "business receipts" was accounted for by partnerships in manufacturing; transportation and public utilities; and finance, insurance, and real estate. Additional items contributing to the 1993 increase in total receipts included an \$8.8 billion increase in net gain, sale of business property or transactions (Internal Revenue Code section 1231), and a \$20.0 billion increase in various other income accounts: other income from trade or business activities (\$4.6 billion); other portfolio income (\$6.8 billion); and other income (\$8.6 billion) (Table 4). Most of the increases in section 1231 income and other income were in the following industries: real estate operators and lessors of buildings; holding and investment companies; and security and commodity brokers and service. Most of the income for partnerships classified in finance, insurance, and real estate was not included in business receipts, but in other types of income such as rental income (Table 1).

The \$735.0 billion in total receipts reported for 1993 for all partnerships was concentrated in the following

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Figure D

## Limited Partnerships and General Partnerships: Selected Items for Selected Industries

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year, industrial group	Limited partnerships			General partnerships		
	Number of returns	Number of partners	Net income (less deficit)	Number of returns	Number of partners	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
<b>1993</b>						
<b>All Industries</b> <sup>1,2</sup>	<b>275,042</b>	<b>11,197,286</b>	<b>10,405,272</b>	<b>1,175,189</b>	<b>4,345,028</b>	<b>55,983,743</b>
Agriculture, forestry, and fishing.....	8,718	265,124	-29,803	111,013	322,315	2,085,722
Mining.....	12,839	1,195,174	2,468,763	18,875	235,156	-323,050
Oil and gas extraction.....	11,953	1,176,598	2,371,502	16,792	225,152	-581,619
Construction.....	1,967	19,128	72,256	59,290	133,809	2,113,705
Manufacturing.....	2,586	177,677	1,431,982	21,829	51,119	2,437,965
Transportation, communication, electric, gas, and sanitary services.....	3,958	592,533	1,582,387	16,454	53,720	2,511,828
Communication.....	1,592	377,346	401,586	3,860	22,911	355,097
Wholesale and retail trade.....	8,744	127,704	898,864	145,985	337,160	2,314,368
Finance, insurance, and real estate.....	211,085	7,387,294	3,050,856	573,273	2,505,659	12,044,694
Real estate.....	171,614	5,125,398	-11,065,412	477,598	1,775,111	5,836,782
Operators and lessors of buildings.....	140,679	4,691,742	-8,921,452	392,161	1,467,648	6,530,746
Security brokers and dealers, except underwriting syndicates.....	396	29,328	3,537,972	966	4,881	433,691
Other holding and investment companies <sup>3</sup> .....	33,354	1,732,698	9,256,084	57,648	359,458	3,506,867
Services.....	24,906	1,432,113	925,163	226,283	698,662	32,774,831
Hotels.....	3,272	138,925	-1,512,670	2,138	9,337	-665,840
Medical and health services.....	4,701	108,364	639,129	23,424	79,713	6,453,246
Legal services.....	193	2,220	297,611	27,766	142,102	17,659,397
<b>1992</b>						
<b>All Industries</b> <sup>1,2</sup>	<b>270,748</b>	<b>11,313,483</b>	<b>-3,277,692</b>	<b>1,214,004</b>	<b>4,421,208</b>	<b>46,194,340</b>
Agriculture, forestry, and fishing.....	8,576	172,616	-43,585	115,988	331,701	2,270,624
Mining.....	15,145	1,196,978	2,040,028	21,254	191,629	-1,031,403
Oil and gas extraction.....	14,025	1,170,310	1,990,619	17,794	173,556	-1,270,691
Construction.....	2,478	28,772	-150,226	56,933	129,162	2,056,012
Manufacturing.....	1,631	170,319	411,136	22,443	54,581	1,458,677
Transportation, communication, electric, gas, and sanitary services.....	4,103	448,268	-240,277	19,433	79,082	1,293,876
Communication.....	1,574	322,607	-648,718	3,146	40,424	-379,590
Wholesale and retail trade.....	12,649	84,962	765,383	149,823	340,419	1,787,408
Finance, insurance, and real estate.....	203,587	7,762,898	-6,289,429	593,736	2,565,224	5,537,572
Real estate.....	167,424	5,470,951	-17,186,165	490,381	1,815,715	1,825,763
Operators and lessors of buildings.....	133,369	4,890,273	-13,579,304	400,344	1,452,535	3,445,910
Security brokers and dealers, except underwriting syndicates.....	823	30,744	3,344,602	530	1,817	522,204
Other holding and investment companies <sup>3</sup> .....	29,675	1,815,138	6,691,720	64,542	366,046	2,029,235
Services.....	22,576	1,448,645	217,371	229,941	717,999	32,786,982
Hotels.....	2,375	174,446	-2,301,123	2,150	10,242	-720,207
Medical and health services.....	4,394	126,919	733,488	24,315	80,889	6,537,526
Legal services.....	139	9,142	263,460	23,901	125,090	17,879,391

<sup>1</sup> Includes "Nature of business not allocable," which is not shown separately.

<sup>2</sup> Excludes 17,335 limited liability companies.

<sup>3</sup> Excludes common trust funds and investment clubs.

industrial divisions: services (\$201 billion); finance, insurance, and real estate (\$197 billion); wholesale and retail trade (\$114 billion); and manufacturing (\$94 billion). No other industrial division accounted for more than 10 percent of total receipts for all partnerships.

Table 2 presents balance sheet data by industrial group and by profit status for partnerships which filed balance sheets with their returns. For 1993, approximately 42 percent of all partnerships -- generally partnerships with

total assets of less than \$600,000 and total receipts of less than \$250,000 -- were not required to file balance sheets. For 1992, partnerships with total assets of less than \$250,000 and total receipts of less than \$250,000 were not required to file balance sheets. While total assets grew at only modest annual rates for 1990 (1 percent) and 1991 (2 percent), for 1992 and 1993, total assets increased 5 and 11 percents, respectively. For 1993, total assets increased by \$210.9 billion to \$2,118.3 billion. "Other investments"

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accounted for \$119.8 billion of this increase in total assets, while capital stock accounted for \$99.5 billion of the increase in total liabilities and capital. Over 82 percent of this \$210.9 billion increase occurred in the finance, insurance, and real estate division. Most of this increase was concentrated within the holding and investment company and the security and commodity brokers industries.

### Distributions to Partners

Partnerships are not taxed; instead, their income, credits, and deductions flow through to the partners who are liable for any tax. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 4 presents data on the distributions (or allocations) of partnership income (or losses) to limited and general partners by industrial division. These data were obtained from Schedule K of the partnership return, which reports the partners' shares of each separately allocable component of the partnership's distributive income, deductions, and tax credits, as totals and by type of partner.

For 1993, the total income (less loss) available for distribution -- without regard to separately allocable deductions -- increased by \$50.3 billion over 1992, from \$91.6 billion to \$141.9 billion. The finance, insurance, and real estate division alone increased from \$34.0 billion for 1992 to \$73.8 billion for 1993. Fifty percent of this \$39.8 billion increase was in the real estate industry. Overall deductions increased only slightly for 1993. The difference between the income (less loss) and deductions resulted in \$116.0 billion available for distribution or allocation to partners. This was a \$24.4 billion increase over the \$91.6 billion available for 1992. Of the \$116.0 billion available for distribution or allocation for 1993, \$106.1 billion was identified by type of partner. The difference was due to partnerships that failed to report allocations or distributions by type of partner.

Individuals who were general partners were the principal category of income recipients for every industrial division except mining, manufacturing, and transportation and public utilities. Corporate partners received the largest distribution of income or loss in these industrial divisions. Individual general partners in the services division continued to dominate the statistics, showing 28 percent (\$30.1 billion) of all reported allocations.

Overall distributions to partners in real estate partnerships were positive for 1993, increasing from a \$3.1 billion loss for 1992 to a \$17.1 billion gain for 1993. This increase was led by a \$10.2 billion increase in allocations to individual partners, followed by increases of \$5.9 billion and \$2.8 billion to partnership and

corporation partners, respectively. Distributions to individual limited partners, a group which has historically received net losses, were positive for 1993, increasing from a \$2.3 billion loss for 1992 to a \$5.4 billion gain for 1993. However, distributions to both general and limited corporate partners in real estate continued to be negative.

### Summary

Although both the number of partnerships and partners declined slightly for 1993, partnerships reported the largest annual increase in profits in recent history, as net income (less deficit) rose by \$23.8 billion to \$66.7 billion (Table 5). This increase was driven by a \$13.1 billion increase in ordinary income (loss) from a trade or business and a \$8.5 billion increase in net income (loss) from rental real estate activities. The finance, insurance, and real estate industrial division accounted for \$16.0 billion of this \$23.8 billion increase, of which real estate operators and lessors of buildings contributed \$7.7 billion and holding and investment companies added \$4.8 billion. For the first time in recent years, limited partnerships, as a whole, reported a profit (\$10.4 billion). This was the result of a \$13.6 billion increase in profitability for 1993. Partnerships in the services industrial division accounted for 27 percent of the total receipts for all partnerships. Activity by individual general partners in the services division continued to dominate the statistics for partnership income (less loss) available for distribution to partners, accounting for \$30.1 billion of the \$106.1 billion reported by all partnerships.

### Sample Selection

Tax Year 1993 statistics are estimates based on a stratified probability sample of almost 30,000 returns selected from a population of approximately 1.5 million partnerships. Tax Year 1993 covers returns processed by the Internal Revenue Service during Calendar Year 1994. All partnerships engaged in business in, or having income from sources within, the United States were required to file a Form 1065, *U.S. Partnership Return of Income*, to report income or loss, deductions, tax credits and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on size of total assets, receipts, net income (or deficit), and industry. Returns were selected from these classes at various probabilities ranging from 0.18 percent to 100 percent, and were weighted to represent the total population. Approximately 3 percent of the returns selected for the

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sample were not included in the tabulations because they represented inactive partnerships or multiple returns filed by the same partnership.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CV's), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure E presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be [3].

**Figure E**

### Partnership Coefficients of Variation for Selected Industrial Groups and Items, Tax Year 1993

Industrial group	Coefficients of variation		
	Number of partnerships	Total assets	Salaries and wages deduction
	(1)	(2)	(3)
<b>All Industries.....</b>	0.003	0.004	0.006
Agriculture, forestry, and fishing.....	0.033	0.037	0.084
Mining.....	0.069	0.013	0.066
Construction.....	0.039	0.029	0.055
Manufacturing.....	0.074	0.006	0.015
Transportation and public utilities.....	0.084	0.009	0.020
Wholesale and retail trade.....	0.025	0.018	0.019
Finance, insurance, and real estate:			
Real estate operators and lessors of buildings.....	0.020	0.006	0.024
Other finance, insurance, and real estate (except operators and lessors of buildings).....	0.006	0.009	0.105
Services.....	0.019	0.011	0.009

  

Item	Coefficients of variation--continued	
	(4)	
Number of partnerships.....	0.003	
Number of partners.....	0.027	
Receipts.....	0.003	
Portfolio interest income.....	0.017	
Cost of sales and operations.....	0.004	
Depreciation.....	0.008	
Taxes paid deduction.....	0.007	
Net income.....	0.006	
Net deficit.....	0.012	

### Explanation of Selected Terms

**Assets and Liabilities.**-- Balance sheet information was required to be provided, in general, only if the partnership had total receipts of \$250,000 or more and total assets of \$600,000 or more. No attempt was made to estimate the assets and liabilities of partnerships which did not provide this information. Although efforts were made to overcome the effects of nonuniform reporting, especially by firms that used balance sheets of their own design instead of that provided on the return, certain anomalies were accepted; for example, when a negative amount was reported for an asset or liability account.

**Limited Liability Companies.**-- Limited liability companies file Form 1065, *U.S. Partnership Return of Income*, and are identified by a question on Schedule B, *Other Information*. A limited liability company is a hybrid business entity that combines the limited liability characteristics of a corporation with the pass-through tax treatment of a partnership. There were 17,335 such companies in the 1993 sample. These companies are excluded from the statistics in Figure D in this article; however, they are included in all other figures and tables.

**Partners.**-- Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership does not exceed their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

**Partnerships.**-- A partnership is the relationship between two or more entities or persons which join to carry on a trade or business, with each partner contributing money, property, labor, or skill and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States or if all its members are nonresident aliens.

**Partnership Net Income (Less Deficit).**-- Through Tax Year 1986 partnership net income (less deficit) represents "ordinary income" (loss). Beginning with Tax Year 1987, because of tax law changes and tax form revisions, a

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similar net income (less deficit) figure has been computed for Statistics of Income as the sum of: ordinary income or loss from trade or business; portfolio income distributed directly to partners (excluding net short-term and long-term capital gains and losses and other portfolio income); net income or loss from rental real estate activities; and net income or loss from other rental activities. The sum of these components is a comprehensive measure of overall partnership profits or losses which enables comparisons to be made with amounts of net income (less deficit) reported for years prior to 1987. The profit status of partnerships is determined as the sum of the gains or losses from the four activities listed above. Partnerships with a breakeven between gains and losses are included with loss partnerships.

**Receipts.**-- Total receipts, for this article, is defined as the positive income (negative amounts or losses are not included) received by partnerships for the specific items listed below. For 1993, total receipts of partnerships consisted of: gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics); ordinary income from other partnerships and fiduciaries; farm net profit; net ordinary gain from sales of business property; other income from a trade or business; net income from rental real estate activities; net income from other rental activities; portfolio interest income; portfolio dividend income; portfolio royalty income; net short-term capital gain; net long-term capital gain; other portfolio income; net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and other income except that from trade or business. Therefore, total receipts differs from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *SOI Bulletin* in that certain income and deduction items distributed or allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue

Code section 1231, and other income) are excluded in the latter.

### Notes and References

- [1] For information about partnerships for other recent years, see Wheeler, Timothy D., "Partnership Returns, 1992," *Statistics of Income Bulletin*, Fall 1994, Volume 14, Number 2 and Petska, Tom, "Partnerships, Partners, and Tax Shelters after Tax Reform, 1987-1989," *Statistics of Income Bulletin*, Summer 1992, Volume 12, Number 1.
- [2] Limited liability companies are excluded from the statistics in Figure D; however, they are included in all other figures and tables. For more information see limited liability companies in the Explanation of Selected Terms section.
- [3] For details on the sample design, see McMahon, Paul, O'Connor, Karen V., and Collins, Richard, "Revising the Statistics of Income Partnership Sampling Plan," *1990 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Sampling Plan Redesign II," *1991 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of the Revised Sampling Plan," *1993 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of Preliminary Estimates," *1994 Proceedings of the American Statistical Association, Section on Survey Research Methods*; and McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of the Expanded Sampling Plan," *1995 Proceedings of the American Statistical Association, Section on Survey Research Methods* (forthcoming).

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**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships.....	1,467,567	119,960	98,394	45,016	983	8,852	1,336
Number of partners.....	15,626,848	588,188	396,394	148,805	2,412	115,401	3,537
Total assets.....	2,118,268,141	38,946,667	27,200,110	9,587,962	717,528	5,232,572	974,549
<b>Income and deductions from a trade or business:</b>							
Total income.....	606,190,516	13,778,541	7,728,201	2,243,843	446,001	825,525	867,291
Business receipts.....	560,999,120	10,342,859	4,495,910	812,977	288,843	488,544	805,079
Ordinary income from other partnerships and fiduciaries.....	9,580,608	101,592	98,055	74,028	2,064	1,517	3
Farm net profit.....	2,594,695	2,588,708	2,566,529	1,241,525	149,361	249,686	49,311
Net gain, noncapital assets.....	3,435,093	460,269	411,737	53,309	3,000	52,230	6,509
Other income (net).....	29,581,000	285,114	155,969	62,004	2,734	33,549	6,388
Total deductions.....	554,772,390	12,478,118	6,690,943	1,364,661	283,080	922,320	868,417
Cost of sales and operations.....	272,502,902	6,890,327	3,445,044	450,195	248,470	310,430	735,176
Inventory, beginning of year.....	46,659,746	698,320	446,493	138,699	2,011	95,227	104,687
Purchases.....	163,167,689	4,570,391	2,693,097	329,024	120,125	176,929	720,113
Cost of labor.....	16,208,644	490,439	170,101	45,360	10,887	30,085	2,785
Additional inventory costs (section 263A).....	3,107,862	33,270	17,260	18	511	9,033	7,427
Other costs.....	89,417,903	1,842,641	620,828	65,256	120,333	59,342	64,985
Less: Inventory, end of year.....	48,878,070	788,877	504,108	129,535	5,397	60,186	164,822
Salaries and wages.....	65,374,814	565,889	214,239	85,621	4,627	28,404	12,402
Less: Jobs credit.....	15,225	5,594	5,594	5,594	--	--	--
Guaranteed payments to partners.....	10,398,313	586,519	441,065	186,421	396	44,080	2,321
Rent paid.....	14,949,902	86,763	24,969	10,715	365	1,755	1,983
Interest paid.....	27,006,200	297,302	98,718	15,395	5,682	39,458	6,493
Taxes paid.....	10,877,982	154,604	45,421	20,679	797	5,178	2,037
Bad debts.....	2,754,734	9,926	5,680	1,857	1,301	72	475
Repairs.....	4,282,210	135,284	46,801	11,602	856	5,842	4,350
Depreciation.....	20,692,214	310,003	140,952	19,296	2,572	23,050	6,206
Depletion.....	214,262	253	166	24	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	1,572,606	13,751	6,329	2,703	216	456	261
Employee benefit plans.....	3,599,819	31,506	11,268	5,662	46	430	1,399
Net loss from other partnerships and fiduciaries.....	6,002,422	60,667	34,669	8,818	441	14,765	984
Farm net loss.....	1,704,820	1,639,857	1,592,414	388,042	3,429	346,002	64,664
Net loss, noncapital assets.....	577,622	19,878	15,897	1,478	3	30	1,223
Other deductions.....	112,276,793	1,681,183	572,905	161,748	13,880	102,368	28,444
Net income (less deficit) from trade or business.....	51,418,125	1,300,423	1,037,258	879,182	162,922	-96,796	-1,126
Net income.....	92,627,139	3,416,093	2,757,653	1,284,254	173,649	295,670	71,764
Deficit.....	41,209,013	2,115,670	1,720,395	405,072	10,727	392,465	72,890
<b>Portfolio income (less deficit) distributed directly to partners:</b>							
Interest income.....	44,314,395	721,378	515,044	169,854	52,823	134,884	2,546
Dividend income.....	16,327,321	256,434	169,032	59,840	4,988	35,617	2,585
Royalty income.....	3,042,507	26,424	19,361	5,203	853	3,632	8
Net short-term capital gain (less loss).....	1,858,988	47,938	40,441	22,742	7	3,255	45
Net long-term capital gain (less loss).....	5,170,055	9,196	7,523	3,037	--	344	2
Other portfolio income (net).....	16,991,553	366,486	263,787	70,913	46,200	89,961	-94
Real estate rental income (less deficit).....	923,972	14,900	14,900	8,120	776	2,075	--
Net income.....	-8,397,349	196,588	176,067	108,719	5,689	31,147	993
Deficit.....	24,987,639	226,555	200,566	120,327	5,689	36,864	1,316
Net income (less deficit) from other rental activity.....	33,384,988	29,969	24,499	11,607	--	5,717	323
Net income.....	1,478,724	176,257	157,949	138,658	272	16,832	79
Deficit.....	2,679,272	185,046	166,575	143,587	272	17,399	79
Total net income (less deficit).....	1,200,549	8,789	8,627	4,928	--	567	--
Net income.....	66,652,288	2,018,963	1,615,008	1,222,465	175,505	-4,238	2,583
Deficit.....	137,440,684	3,988,527	3,227,024	1,603,157	182,511	359,500	74,985
Deficit.....	70,788,396	1,969,565	1,612,016	380,693	7,006	363,738	72,402

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships.....	869,817	75,647	62,348	33,797	856	4,145	1,031
Number of partners.....	9,237,228	356,729	271,441	113,979	2,332	86,698	2,712
Total assets.....	1,308,665,805	24,466,399	16,051,822	7,479,616	553,364	2,431,381	575,493
<b>Income and deductions from a trade or business:</b>							
Total income.....	468,905,207	10,724,856	6,094,233	2,077,028	303,907	600,888	710,428
Business receipts.....	430,211,599	7,534,847	3,057,708	690,807	148,827	271,934	651,586
Ordinary income from other partnerships and fiduciaries.....	9,308,579	99,444	95,907	74,028	1,828	1,506	3
Farm net profit.....	2,532,048	2,526,520	2,504,341	1,208,841	149,361	247,640	49,311
Net gain, noncapital assets.....	2,875,401	379,284	339,909	48,234	2,619	50,759	4,523
Other income (net).....	23,977,580	184,761	96,367	55,119	1,272	29,049	5,005
Total deductions.....	377,540,131	7,402,759	3,398,473	809,908	131,919	322,798	638,702
Cost of sales and operations.....	192,940,445	4,663,543	2,252,423	372,470	109,342	125,599	603,345
Inventory, beginning of year.....	26,066,143	394,696	252,071	91,649	2,011	58,796	40,304
Purchases.....	120,244,976	3,454,877	1,868,710	291,003	89,377	50,061	593,575
Cost of labor.....	11,429,484	347,921	113,782	39,711	4,240	11,318	2,785
Additional inventory costs (section 263A).....	2,180,135	11,840	7,568	18	--	182	7,097
Other costs.....	60,453,227	922,530	311,270	65,181	17,447	26,129	43,502
Less: Inventory, end of year.....	28,636,378	512,464	302,352	116,463	3,733	20,886	83,919
Salaries and wages.....	50,074,809	415,907	146,314	66,324	3,802	17,097	8,492
Less: Jobs credit.....	12,228	5,594	5,594	5,594	--	--	--
Guaranteed payments to partners.....	7,867,311	426,898	311,512	134,576	396	40,090	379
Rent paid.....	11,628,263	62,656	15,355	8,958	82	1,347	498
Interest paid.....	15,259,143	140,992	44,375	13,862	1,247	17,314	3,654
Taxes paid.....	7,254,486	104,173	23,584	10,886	755	3,153	1,440
Bad debts.....	1,418,327	6,892	3,395	1,694	484	34	469
Repairs.....	2,661,271	86,285	27,843	9,681	830	4,858	2,098
Depreciation.....	10,396,516	138,186	51,695	16,849	1,236	10,168	2,921
Depletion.....	147,871	221	135	24	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	1,337,585	10,233	4,786	1,222	216	426	261
Employee benefit plans.....	2,577,269	22,354	6,153	2,102	--	86	1,221
Net loss from other partnerships and fiduciaries.....	415,357	12,888	2,965	1,886	441	519	--
Farm net loss.....	231,645	197,425	180,310	40,369	1,255	26,847	765
Net loss, noncapital assets.....	82,009	4,841	4,012	970	3	--	1,134
Other deductions.....	73,262,051	1,114,861	329,206	133,629	11,829	75,261	12,025
Net income (less deficit) from trade or business.....	91,365,075	3,322,097	2,695,761	1,267,120	171,988	278,090	71,727
Net income.....	92,327,299	3,416,012	2,757,572	1,284,254	173,649	295,670	71,764
Deficit.....	962,223	93,915	61,812	17,134	1,661	17,580	37
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	37,638,579	492,444	373,746	115,411	51,047	123,189	1,880
Interest income.....	13,937,767	215,459	135,729	48,486	3,597	28,848	1,845
Dividend income.....	2,868,720	20,243	13,449	5,186	468	2,365	1
Royalty income.....	1,746,293	35,647	28,150	22,065	7	1	37
Net short-term capital gain (less loss).....	4,282,867	4,842	3,137	4,677	--	--	--
Net long-term capital gain (less loss).....	13,913,231	205,481	182,509	27,049	46,200	89,926	2
Other portfolio income (net).....	889,701	10,772	10,772	7,948	776	2,049	--
Real estate rental income (less deficit).....	24,034,771	201,856	179,174	110,784	5,676	30,828	1,297
Net income.....	24,733,857	206,642	183,827	113,114	5,676	32,560	1,297
Deficit.....	699,086	4,786	4,653	2,330	--	1,732	--
Net income (less deficit) from other rental activity.....	2,598,357	182,454	163,990	141,568	--	17,319	79
Net income.....	2,633,827	184,228	165,764	143,342	--	17,319	79
Deficit.....	35,470	1,774	1,774	1,774	--	--	--
Total net income <sup>1</sup> .....	137,440,684	3,888,527	3,227,024	1,603,157	182,511	359,500	74,985

Footnotes at end of table.



# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Agriculture, forestry, and fishing--Continued						
	Farms--Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships.....	14,180	3,904	12,464	772	8,323	2,555	21,566
Number of partners.....	39,284	10,950	30,586	2,168	34,382	8,871	191,794
Total assets.....	3,259,922	1,059,424	2,695,245	569,489	2,819,189	284,231	11,746,557
<b>Income and deductions from a trade or business:</b>							
Total income.....	940,859	395,631	751,110	442,024	606,282	209,636	6,050,340
Business receipts.....	651,546	268,997	356,207	402,853	265,853	155,011	5,846,948
Ordinary income from other partnerships and fiduciaries.....	162	--	--	--	20,282	--	3,537
Farm net profit.....	235,448	108,344	337,116	37,868	134,058	23,813	22,179
Net gain, noncapital assets.....	48,219	14,208	50,124	241	183,363	535	48,532
Other income (net).....	5,484	4,082	7,663	1,062	2,726	30,277	129,144
Total deductions.....	921,379	384,647	669,274	422,377	664,412	190,375	5,787,175
Cost of sales and operations.....	586,354	239,049	247,579	341,815	196,918	89,057	3,445,283
Inventory, beginning of year.....	42,155	15,303	14,744	20,144	12,291	1,233	251,827
Purchases.....	558,399	152,695	221,485	240,978	151,556	21,792	1,877,294
Cost of labor.....	5,113	9,283	16,575	39,518	4,474	6,021	320,338
Additional inventory costs (section 263A).....	--	--	271	--	--	--	16,010
Other costs.....	26,430	92,092	12,448	65,777	52,422	61,743	1,221,813
Less: Inventory, end of year.....	45,743	30,324	17,943	24,602	23,825	1,732	284,769
Salaries and wages.....	7,916	5,273	19,500	7,023	14,947	28,527	351,650
Less: Jobs credit.....	--	--	--	--	--	--	--
Guaranteed payments to partners.....	21,316	36,995	132,177	1,601	7,403	8,356	145,454
Rent paid.....	4,246	409	3,556	48	649	1,242	61,794
Interest paid.....	4,619	18,584	4,305	1,206	1,969	1,007	188,584
Taxes paid.....	2,152	1,161	2,889	810	4,355	5,363	109,183
Bad debts.....	1,076	--	401	217	281	--	4,246
Repairs.....	7,296	1,445	3,565	1,437	2,479	7,928	88,483
Depreciation.....	11,375	13,307	14,365	2,524	38,644	9,614	169,050
Depletion.....	37	--	105	--	--	--	86
Pension, profit sharing, annuity, and bond purchase plans.....	94	37	1,880	671	--	11	7,422
Employee benefit plans.....	32	463	2,170	316	524	227	20,238
Net loss from other partnerships and fiduciaries.....	--	--	--	--	9,661	--	25,998
Farm net loss.....	234,809	54,801	180,060	23,019	292,287	5,301	47,444
Net loss, noncapital assets.....	1,571	1,063	8,530	1	1,998	--	3,981
Other deductions.....	38,485	12,060	48,192	41,689	92,298	33,741	1,108,278
Net income (less deficit) from trade or business.....	19,480	10,983	81,836	19,647	-58,130	19,261	263,165
Net income.....	246,198	90,478	279,953	45,654	236,571	33,464	658,440
Deficit.....	226,718	79,495	198,117	26,008	294,701	14,203	395,275
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	38,885	9,308	42,040	-202	50,974	13,933	206,334
Interest income.....	14,045	8,181	12,150	312	20,009	11,304	87,402
Dividend income.....	1,733	33	5,292	505	1,885	216	7,063
Royalty income.....	12,341	--	117	--	1,902	33	7,497
Net short-term capital gain (less loss).....	748	--	-676	-1,166	5,235	--	1,672
Net long-term capital gain (less loss).....	6,090	1,093	25,157	147	21,942	2,380	102,699
Other portfolio income (net).....	3,929	--	--	--	--	--	--
Real estate rental income (less deficit).....	20,991	1,617	1,502	1,835	90	3,684	20,519
Net income.....	25,947	1,617	3,098	1,635	390	3,684	25,989
Deficit.....	4,956	--	1,596	--	299	--	5,470
Net income (less deficit) from other rental activity.....	515	4,278	-2,979	--	295	--	18,308
Net income.....	515	4,278	152	--	295	--	18,471
Deficit.....	--	--	3,132	--	--	--	162
Total net income (less deficit).....	73,033	25,093	97,918	22,098	-33,949	34,499	403,955
Net income.....	271,249	99,635	290,209	48,074	251,583	46,121	761,503
Deficit.....	198,216	74,541	192,291	25,976	285,532	11,621	357,549

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Agriculture, forestry, and fishing--Continued						
	Farms--Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships.....	7,355	2,317	8,281	305	2,571	1,589	13,299
Number of partners.....	20,804	6,266	19,896	1,153	11,571	6,029	85,288
Total assets.....	1,627,309	452,896	1,342,483	236,192	1,134,020	219,069	8,414,576
<b>Income and deductions from a trade or business:</b>							
Total income.....	485,523	251,716	650,589	399,777	466,197	148,181	4,630,623
Business receipts.....	217,992	135,093	303,779	360,702	150,815	126,173	4,477,139
Ordinary income from other partnerships and fiduciaries.....	119	--	--	--	18,423	--	3,537
Farm net profit.....	235,300	108,344	313,474	37,868	134,058	20,145	22,179
Net gain, noncapital assets.....	31,281	8,200	31,574	145	162,574	--	39,375
Other income (net).....	830	79	1,763	1,062	327	1,863	88,393
Total deductions.....	252,634	161,238	375,593	354,123	234,336	117,222	4,004,287
Cost of sales and operations.....	189,316	110,423	239,449	299,963	122,370	80,146	2,411,119
Inventory, beginning of year.....	18,540	3,345	10,591	16,213	10,623	--	142,624
Purchases.....	177,333	92,679	211,898	210,072	133,841	18,871	1,586,167
Cost of labor.....	--	2,051	14,160	39,518	--	--	234,139
Additional inventory costs (section 263A).....	--	--	271	--	--	--	4,272
Other costs.....	12,300	18,224	12,448	54,297	--	61,743	611,260
Less: Inventory, end of year.....	18,857	5,877	9,918	20,138	22,093	467	210,112
Salaries and wages.....	1,722	2,397	19,500	7,023	8,058	11,900	269,593
Less: Jobs credit.....	--	--	--	--	--	--	--
Guaranteed payments to partners.....	17,680	30,466	77,696	741	2,834	6,655	115,386
Rent paid.....	83	52	3,492	48	207	587	47,301
Interest paid.....	1,860	3,224	1,171	1,206	77	760	96,617
Taxes paid.....	419	695	2,378	808	1,026	2,023	80,589
Bad debts.....	--	--	359	217	139	--	3,496
Repairs.....	2,910	729	3,280	1,039	1,101	1,316	58,442
Depreciation.....	2,679	7,399	3,415	2,512	2,933	1,583	86,491
Depletion.....	5	--	105	--	--	--	86
Pension, profit sharing, annuity, and bond purchase plans.....	61	37	1,880	671	--	11	5,448
Employee benefit plans.....	32	--	2,170	316	4	227	16,197
Net loss from other partnerships and fiduciaries.....	--	--	--	--	119	--	9,922
Farm net loss.....	24,264	--	2,675	--	81,630	2,505	17,115
Net loss, noncapital assets.....	827	--	1,078	1	--	--	829
Other deductions.....	10,775	5,816	16,946	39,578	13,839	9,509	785,655
Net income (less deficit) from trade or business.....	232,889	90,478	274,996	45,654	231,860	30,959	626,336
Net income.....	246,198	90,478	279,872	45,654	236,571	33,464	658,440
Deficit.....	13,309	--	4,876	--	4,711	2,505	32,104
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	20,262	4,369	24,204	-234	19,762	13,856	118,698
Interest income.....	10,680	3,274	8,887	280	18,540	11,292	79,730
Dividend income.....	1,239	2	3,530	505	--	152	6,794
Royalty income.....	4,784	--	--	--	1,223	33	7,497
Net short-term capital gain (less loss).....	302	--	-676	-1,166	--	--	1,705
Net long-term capital gain (less loss).....	3,256	1,093	12,462	147	--	2,379	22,972
Other portfolio income (net).....	--	--	--	--	--	--	--
Real estate rental income (less deficit).....	21,143	1,603	2,796	1,635	-270	3,684	22,682
Net income.....	21,280	1,603	2,979	1,635	--	3,684	22,815
Deficit.....	138	--	183	--	270	--	133
Net income (less deficit) from other rental activity.....	515	4,278	--	--	231	--	18,464
Net income.....	515	4,278	--	--	231	--	18,464
Deficit.....	--	--	--	--	--	--	--
Total net income.....	271,249	99,635	290,209	48,074	251,583	46,121	761,503

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Mining			Construction				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Special trade contractors		
						Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>								
Number of partnerships.....	31,892	28,909	2,982	61,910	24,684	37,000	4,835	4,136
Number of partners.....	1,431,073	1,402,458	28,616	154,474	71,550	82,361	10,112	8,931
Total assets.....	51,367,267	41,319,691	10,047,575	13,917,415	12,030,977	1,878,391	254,204	44,424
<b>Income and deductions from a trade or business:</b>								
Total income.....	19,284,169	13,989,702	5,294,467	27,284,523	19,137,123	8,029,066	1,148,630	553,825
Business receipts.....	17,364,332	12,371,828	4,992,504	26,863,061	18,756,748	7,988,003	1,138,316	552,456
Ordinary income from other partnerships and fiduciaries.....	669,683	612,986	56,697	41,406	40,998	408	--	408
Farm net profit.....	166	81	85	331	321	10	--	--
Net gain, noncapital assets.....	335,720	329,803	5,917	47,141	42,340	4,801	1,272	277
Other income (net).....	914,269	675,005	239,264	332,584	296,716	35,844	11,042	483
Total deductions.....	18,069,533	12,975,209	5,094,323	25,223,845	18,121,314	6,995,570	1,057,741	424,637
Cost of sales and operations.....	8,845,605	4,967,291	3,878,314	20,152,661	15,553,194	4,509,919	729,165	215,398
Inventory, beginning of year.....	924,546	433,799	490,747	2,271,247	2,132,395	138,852	16,509	2,995
Purchases.....	3,941,764	3,208,416	733,348	6,633,251	4,304,629	2,291,421	437,283	68,164
Cost of labor.....	605,218	139,353	465,865	1,668,980	974,801	677,053	57,412	62,171
Additional inventory costs (section 263A).....	117,263	29,338	87,925	168,732	160,848	7,884	884	--
Other costs.....	4,060,111	1,586,640	2,473,470	11,198,877	9,703,003	1,460,653	215,452	64,339
Less: Inventory, end of year.....	826,138	453,097	373,040	2,223,503	2,102,163	121,341	10,327	2,410
Salaries and wages.....	316,254	229,132	87,122	929,122	401,680	523,462	62,790	50,261
Less: Jobs credit.....	--	--	--	37	11	27	--	--
Guaranteed payments to partners.....	177,742	154,331	23,411	670,673	292,508	377,441	65,918	32,716
Rent paid.....	86,839	80,624	6,216	136,158	60,341	75,817	6,535	9,700
Interest paid.....	710,969	593,672	117,298	249,798	183,394	66,083	10,449	2,678
Taxes paid.....	651,942	550,258	101,684	210,751	89,548	119,236	15,744	10,645
Bad debts.....	78,917	72,879	6,039	45,628	37,763	7,865	710	170
Repairs.....	61,697	41,320	20,377	131,589	42,806	88,738	4,342	4,993
Depreciation.....	1,587,662	1,392,977	194,685	274,422	112,782	160,489	29,493	10,034
Depletion.....	152,508	776	151,732	2,278	2,035	243	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	12,055	8,149	3,908	12,825	8,758	4,068	413	929
Employee benefit plans.....	27,262	14,964	12,298	48,242	14,955	33,287	2,454	8
Net loss from other partnerships and fiduciaries.....	90,639	36,113	54,527	54,713	54,273	441	--	--
Farm net loss.....	4,346	2,925	1,420	3,309	--	3,309	--	--
Net loss, noncapital assets.....	21,865	19,460	2,405	379	230	149	40	--
Other deductions.....	5,243,230	4,810,339	432,891	2,301,335	1,267,059	1,025,051	129,688	87,106
Net income (less deficit) from trade or business.....	1,214,637	1,014,493	200,144	2,060,679	1,015,809	1,033,496	90,889	128,988
Net income.....	5,292,395	4,577,656	714,738	2,750,676	1,589,397	1,149,905	103,576	129,862
Deficit.....	4,077,758	3,563,164	514,594	689,997	573,588	116,409	12,687	875
<b>Portfolio income (less deficit) distributed directly to partners.....</b>								
Interest income.....	253,961	202,740	51,221	88,688	78,473	10,127	465	34
Dividend income.....	49,720	41,576	8,144	7,392	6,022	1,370	--	--
Royalty income.....	589,898	500,936	88,961	8,371	32	8,339	--	--
Net short-term capital gain (less loss).....	-13,790	-13,801	11	4,856	5,070	-214	--	--
Net long-term capital gain (less loss).....	92,340	27,686	64,654	12,778	10,451	2,327	--	--
Other portfolio income (net).....	21,041	21,041	--	273	140	133	--	--
Real estate rental income (less deficit).....	10,113	9,185	928	-10,843	-22,557	11,714	378	15
Net income.....	11,636	10,555	1,081	40,076	27,705	12,371	378	93
Deficit.....	1,524	1,370	154	50,919	50,262	657	--	78
Net income (less deficit) from other rental activity.....	8,688	1,250	7,438	21,068	10,102	10,966	--	--
Net income.....	10,478	3,039	7,439	24,878	13,912	10,966	--	--
Deficit.....	1,790	1,789	1	3,810	3,810	--	--	--
Total net income (less deficit).....	2,148,057	1,791,221	358,836	2,175,828	1,088,020	1,076,145	91,732	129,037
Net income.....	6,070,005	5,223,264	848,741	2,883,720	1,685,181	1,187,076	104,328	129,983
Deficit.....	3,921,948	3,432,042	489,905	708,092	597,161	110,931	12,596	946

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Mining			Construction				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Special trade contractors		
						Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>PARTNERSHIPS WITH NET INCOME</b>								
Number of partnerships.....	20,692	19,335	1,357	45,110	17,357	27,526	3,461	3,667
Number of partners.....	1,126,732	1,115,395	11,337	101,182	39,904	60,715	7,184	7,556
Total assets.....	31,329,771	26,394,486	4,935,285	8,762,723	7,365,415	1,389,261	160,555	39,048
Income and deductions from a trade or business:								
Total income.....	16,248,538	12,758,771	3,489,767	22,136,437	15,384,753	6,633,349	962,507	470,214
Business receipts.....	14,573,182	11,287,336	3,285,846	21,830,786	15,116,650	6,595,826	951,656	469,324
Ordinary income from other partnerships and fiduciaries.....	654,494	600,839	53,655	38,046	37,638	408	-	408
Farm net profit.....	81	81	-	277	267	10	-	-
Net gain, noncapital assets.....	290,758	289,069	1,689	14,230	10,043	4,186	1,272	-
Other income (net).....	730,023	581,446	148,577	253,098	220,154	32,920	9,580	483
Total deductions.....	10,987,905	8,205,134	2,782,771	19,392,897	13,800,700	5,485,237	858,931	340,352
Cost of sales and operations.....	6,666,794	4,553,145	2,113,649	15,908,140	12,149,696	3,668,896	621,543	176,034
Inventory, beginning of year.....	593,834	407,106	186,727	1,553,497	1,437,009	116,488	14,340	2,995
Purchases.....	3,442,021	3,112,914	329,108	5,196,239	3,215,441	1,943,596	370,778	59,480
Cost of labor.....	330,924	138,372	192,552	1,302,092	743,163	541,804	44,776	41,252
Additional inventory costs (section 263A).....	44,632	29,162	15,470	165,420	157,561	7,860	884	-
Other costs.....	2,842,209	1,270,822	1,571,387	8,763,765	7,627,763	1,100,780	186,948	54,577
Less: Inventory, end of year.....	609,666	428,072	181,595	1,430,652	1,337,212	93,440	8,135	2,410
Salaries and wages.....	180,436	154,978	25,457	685,812	279,846	401,986	52,269	37,835
Less: Jobs credit.....	-	-	-	37	11	27	-	-
Guaranteed payments to partners.....	149,913	136,707	13,206	413,041	198,817	213,498	35,949	25,043
Rent paid.....	52,811	49,374	3,437	102,522	46,960	55,562	5,214	6,358
Interest paid.....	333,562	261,229	72,333	129,762	81,955	47,486	4,796	2,206
Taxes paid.....	366,463	298,625	67,838	152,482	56,365	94,150	12,538	7,113
Bad debts.....	3,808	2,162	1,646	8,480	3,344	5,136	504	170
Repairs.....	45,574	35,455	10,118	78,785	29,435	49,305	3,333	2,102
Depreciation.....	603,996	481,164	122,832	163,814	56,996	105,669	18,152	7,624
Depletion.....	113,901	776	113,125	2,035	2,035	-	-	-
Pension, profit sharing, annuity, and bond purchase plans.....	7,458	4,489	2,969	6,293	3,471	2,822	413	929
Employee benefit plans.....	19,038	12,185	6,853	32,485	8,443	24,042	2,055	8
Net loss from other partnerships and fiduciaries.....	16,060	12,043	4,017	2,914	2,611	304	-	-
Farm net loss.....	3,552	2,131	1,420	2,675	-	2,675	-	-
Net loss, noncapital assets.....	6,991	6,445	546	357	224	134	24	-
Other deductions.....	2,417,547	2,194,223	223,324	1,703,337	880,513	813,599	102,142	74,930
Net income (less deficit) from trade or business.....	5,260,634	4,553,638	706,996	2,743,539	1,584,053	1,148,112	103,576	129,862
Net income.....	5,292,263	4,577,524	714,738	2,750,271	1,588,992	1,149,905	103,576	129,862
Deficit.....	31,629	23,887	7,742	6,732	4,939	1,793	-	-
Portfolio income (less deficit) distributed								
directly to partners.....	868,504	671,117	197,386	98,450	77,466	20,896	374	28
Interest income.....	142,963	106,216	36,747	70,232	61,020	9,123	374	28
Dividend income.....	48,473	40,571	7,903	7,293	5,932	1,361	-	-
Royalty income.....	577,494	488,677	88,816	8,339	-	8,339	-	-
Net short-term capital gain (less loss).....	-14,634	-14,645	11	5,112	5,326	-214	-	-
Net long-term capital gain (less loss).....	92,169	28,259	63,910	7,349	5,062	2,287	-	-
Other portfolio income (net).....	22,039	22,039	-	125	125	-	-	-
Real estate rental income (less deficit).....	10,016	9,551	465	36,107	23,843	12,265	378	93
Net income.....	10,468	9,883	585	38,906	26,579	12,327	378	93
Deficit.....	452	332	120	2,799	2,736	63	-	-
Net income (less deficit) from other rental activity.....	8,386	2,572	5,814	18,084	10,208	7,876	-	-
Net income.....	8,854	3,039	5,815	21,679	13,803	7,876	-	-
Deficit.....	469	467	1	3,595	3,595	-	-	-
Total net income <sup>1</sup> .....	6,070,005	5,223,264	846,741	2,883,720	1,685,181	1,187,076	104,328	129,883

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Construction--Continued			Manufacturing				
	Special trade		Contractors not allocable	Total	Lumber and wood products except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>								
Number of partnerships.....	3,547	24,482	226	25,065	4,664	5,455	941	14,005
Number of partners.....	7,707	55,610	563	231,080	11,621	30,508	2,581	186,370
Total assets.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
<b>Income and deductions from a trade or business:</b>								
Total income.....	654,174	5,672,838	118,335	92,365,814	5,182,912	8,455,200	4,380,791	74,346,910
Business receipts.....	653,950	5,645,281	118,311	89,860,773	5,125,970	8,245,313	4,349,625	72,139,865
Ordinary income from other partnerships and fiduciaries.....	--	--	--	198,029	5,809	16,112	3,240	172,868
Farm net profit.....	10	--	--	318	--	--	--	318
Net gain, noncapital assets.....	41	3,211	--	206,523	3,681	17,942	6,754	178,146
Other income (net).....	173	24,146	25	2,100,172	47,453	175,833	21,172	1,855,714
Total deductions.....	547,864	4,965,328	106,961	88,887,518	5,027,189	7,687,363	4,366,271	71,806,694
Cost of sales and operations.....	291,470	3,273,886	89,548	65,955,010	3,945,017	3,156,378	3,281,279	55,572,336
Inventory, beginning of year.....	2,410	116,937	--	9,488,632	340,322	176,726	1,207,358	7,764,226
Purchases.....	151,134	1,634,839	37,202	37,118,772	2,128,480	1,179,123	2,511,361	31,299,808
Cost of labor.....	49,986	507,485	17,125	4,830,233	461,749	476,816	380,271	3,511,396
Additional inventory costs (section 263A).....	14	6,986	--	1,495,258	38,202	29,628	5,639	1,421,789
Other costs.....	73,205	1,107,657	35,221	22,125,269	1,383,937	1,507,809	328,923	18,904,600
Less: Inventory, end of year.....	1,602	107,001	--	10,086,521	411,788	217,593	1,152,273	8,304,867
Salaries and wages.....	87,872	322,539	3,979	4,451,999	193,009	1,201,065	366,211	2,691,714
Less: Jobs credit.....	--	27	--	489	50	1	--	438
Guaranteed payments to partners.....	38,788	240,020	725	272,547	59,977	41,779	21,807	148,983
Rent paid.....	4,038	55,544	--	992,703	23,798	164,691	39,165	765,049
Interest paid.....	3,483	49,473	321	1,745,513	157,264	165,142	75,062	1,348,046
Taxes paid.....	19,808	73,039	1,967	681,250	32,793	162,667	38,009	447,781
Bad debts.....	577	6,408	--	168,318	8,043	64,683	5,608	89,984
Repairs.....	5,565	73,838	45	880,909	55,483	46,399	20,912	758,115
Depreciation.....	8,944	112,018	1,150	2,216,676	83,835	256,294	69,435	1,807,113
Depletion.....	--	243	--	47,062	18,263	163	--	28,636
Pension, profit sharing, annuity, and bond purchase plans.....	225	2,500	--	276,529	8,971	41,107	28,492	197,960
Employee benefit plans.....	6,100	24,724	--	607,690	11,089	120,160	50,423	426,018
Net loss from other partnerships and fiduciaries.....	--	441	--	106,049	13,939	6,836	--	85,274
Farm net loss.....	--	3,309	--	4,029	1,375	--	--	2,654
Net loss, noncapital assets.....	--	109	--	37,345	7,895	2,306	483	26,661
Other deductions.....	80,994	727,263	9,225	10,444,380	406,490	2,257,696	369,386	7,410,808
Net income (less deficit) from trade or business.....	106,309	707,310	11,375	3,478,296	155,723	767,837	14,520	2,540,216
Net income.....	120,583	795,883	11,375	7,187,696	397,512	1,185,632	159,517	5,445,035
Deficit.....	14,273	88,574	--	3,709,400	241,789	417,796	144,997	2,904,819
<b>Portfolio income (less deficit) distributed directly to partners:</b>								
Interest income.....	1,000	20,583	88	964,279	260,942	188,959	40,117	474,261
Dividend income.....	818	8,810	88	316,226	19,233	56,858	11,031	229,104
Royalty income.....	10	1,361	--	48,235	2,103	4,478	17,346	24,310
Net short-term capital gain (less loss).....	--	8,339	--	68,816	11	5,972	11,740	51,093
Net long-term capital gain (less loss).....	--	-214	--	8,486	408	-1,768	--	9,847
Other portfolio income (net).....	40	2,287	--	520,853	238,997	123,419	--	158,436
Real estate rental income (less deficit).....	133	--	--	1,663	191	--	--	1,472
Net income.....	2,594	8,726	--	10,423	482	412	265	9,284
Deficit.....	2,757	9,143	--	11,972	899	484	265	10,324
Net income (less deficit) from other rental activity.....	163	417	--	1,549	417	72	--	1,060
Net income.....	--	10,966	--	15,848	984	--	2,411	12,453
Deficit.....	--	10,966	--	16,033	984	--	2,411	12,638
Net income (less deficit) from other rental activity.....	--	--	--	185	--	--	--	185
Total net income (less deficit).....	109,864	745,512	11,463	3,939,506	178,726	835,556	57,314	2,887,911
Net income.....	123,635	829,129	11,463	7,481,501	411,011	1,237,953	175,271	5,657,266
Deficit.....	13,771	83,618	--	3,541,995	232,285	402,397	117,957	2,789,355

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Construction--Continued			Manufacturing				
	Special trade		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>PARTNERSHIPS WITH NET INCOME</b>								
Number of partnerships.....	2,738	17,661	226	16,175	3,973	2,934	565	8,703
Number of partners.....	5,904	40,072	563	51,987	9,267	7,220	1,821	33,679
Total assets.....	44,698	1,144,960	8,047	54,410,136	2,110,643	4,072,538	1,211,133	47,015,823
<b>Income and deductions from a trade or business:</b>								
Total income.....	491,242	4,709,385	118,335	66,478,188	3,588,230	6,078,060	2,119,999	54,691,899
Business receipts.....	491,104	4,683,742	118,311	64,393,742	3,547,160	5,910,357	2,097,859	52,838,366
Ordinary income from other partnerships and fiduciaries.....	-	-	-	192,179	5,608	16,112	3,240	167,219
Farm net profit.....	10	-	-	318	-	-	-	318
Net gain, noncapital assets.....	17	2,897	-	91,357	2,796	15,119	2,782	70,660
Other income (net).....	111	22,746	25	1,800,592	32,666	136,471	16,117	1,615,337
Total deductions.....	370,660	3,915,294	106,961	59,319,480	3,190,899	4,892,451	1,960,482	49,275,648
Cost of sales and operations.....	204,208	2,667,112	89,548	46,043,440	2,428,097	2,063,430	1,468,041	40,083,872
Inventory, beginning of year.....	2,410	96,744	-	6,322,972	202,822	121,314	359,765	5,639,071
Purchases.....	101,508	1,411,830	37,202	25,611,980	1,559,472	800,378	1,045,280	22,206,850
Cost of labor.....	39,573	416,203	17,125	3,488,693	262,996	355,616	243,921	2,626,160
Additional inventory costs (section 263A).....	-	6,975	-	1,208,822	17,765	2,980	3,822	1,184,254
Other costs.....	45,996	813,259	35,221	16,176,123	643,616	913,471	172,404	14,446,634
Less: Inventory, end of year.....	1,602	81,292	-	6,796,770	262,688	134,197	357,151	6,042,734
Salaries and wages.....	65,254	246,628	3,979	3,051,875	146,497	759,264	186,229	1,959,885
Less: Jobs credit.....	-	27	-	481	49	1	-	431
Guaranteed payments to partners.....	10,513	141,993	725	203,752	46,225	27,358	19,492	110,676
Rent paid.....	3,035	40,955	-	742,458	19,190	93,021	12,125	618,122
Interest paid.....	1,679	38,806	321	732,378	39,129	73,794	13,626	605,829
Taxes paid.....	12,513	61,986	1,967	439,937	26,212	96,578	17,568	299,579
Bad debts.....	-	4,463	-	87,176	5,153	33,513	2,650	45,859
Repairs.....	2,986	40,884	45	508,366	47,139	38,280	11,071	411,877
Depreciation.....	6,060	73,832	1,150	861,860	67,604	182,660	42,082	569,515
Depletion.....	-	-	-	20,585	14,442	163	-	5,981
Pension, profit sharing, annuity, and bond purchase plans.....	225	1,255	-	212,637	7,252	38,214	16,073	151,098
Employee benefit plans.....	1,158	20,821	-	370,177	10,041	97,870	20,564	241,702
Net loss from other partnerships and fiduciaries.....	-	304	-	24,977	-	4,941	-	20,036
Farm net loss.....	-	2,675	-	638	91	-	-	548
Net loss, noncapital assets.....	-	109	-	12,524	7,835	1,838	119	2,732
Other deductions.....	63,028	573,499	9,225	6,007,182	326,039	1,381,530	150,842	4,148,770
Net income (less deficit) from trade or business.....	120,583	794,091	11,375	7,158,708	397,331	1,185,609	159,517	5,416,251
Net income.....	120,583	795,883	11,375	7,187,696	397,512	1,185,632	159,517	5,445,035
Deficit.....	-	1,793	-	28,989	181	24	-	28,784
<b>Portfolio income (less deficit) distributed</b>								
directly to partners.....	295	20,199	88	608,163	96,425	166,514	14,116	331,107
Interest income.....	295	8,426	88	222,589	10,155	42,700	3,943	165,790
Dividend income.....	-	1,361	-	33,108	2,102	4,478	5,140	21,388
Royalty income.....	-	8,339	-	42,143	11	4,753	5,033	32,346
Net short-term capital gain (less loss).....	-	-214	-	-926	408	-1,570	-	237
Net long-term capital gain (less loss).....	-	2,287	-	309,586	83,558	116,154	-	109,874
Other portfolio income (net).....	-	-	-	1,663	191	-	-	1,472
Real estate rental income (less deficit).....	2,757	9,036	-	8,549	279	414	187	7,669
Net income.....	2,757	9,099	-	9,434	292	484	187	8,471
Deficit.....	-	63	-	885	13	71	-	802
Net income (less deficit) from other rental activity.....	-	7,876	-	14,742	941	-	1,451	12,349
Net income.....	-	7,876	-	14,742	941	-	1,451	12,349
Deficit.....	-	-	-	-	-	-	-	-
Total net income <sup>1</sup> .....	123,635	829,129	11,463	7,481,501	411,011	1,237,953	175,271	5,857,266

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Transportation and public utilities					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships.....	20,757	12,774	6,873	5,900	7,983	157,178	18,786
Number of partners.....	652,085	183,049	16,940	166,109	469,036	471,412	88,188
Total assets.....	115,595,813	17,197,315	1,323,093	15,874,222	98,398,498	35,277,677	12,222,234
<b>Income and deductions from a trade or business:</b>							
Total income.....	61,584,542	11,681,348	2,869,471	8,811,877	49,903,194	112,639,287	37,542,079
Business receipts.....	58,851,833	10,776,042	2,826,654	7,949,387	48,075,792	110,889,715	37,090,819
Ordinary income from other partnerships and fiduciaries.....	1,153,506	627,900	1,044	626,857	525,606	129,358	10,084
Farm net profit.....	--	--	--	--	--	3,013	254
Net gain, noncapital assets.....	496,835	194,932	20,056	174,877	301,903	80,081	14,453
Other income (net).....	1,082,368	82,474	21,718	60,756	999,894	1,537,121	426,469
Total deductions.....	58,161,123	9,780,717	2,713,024	7,067,693	48,380,407	109,838,004	36,675,144
Cost of sales and operations.....	20,622,297	5,162,713	899,805	4,262,909	15,459,584	81,513,743	31,020,086
Inventory, beginning of year.....	3,235,246	75,920	8,111	67,809	3,159,326	10,056,921	3,383,088
Purchases.....	10,600,748	3,244,459	279,856	2,964,604	7,356,289	76,383,426	28,735,351
Cost of labor.....	439,696	157,123	86,491	70,632	282,573	1,565,062	270,602
Additional inventory costs (section 263A).....	20,360	8,437	--	8,437	11,923	345,639	194,070
Other costs.....	9,434,974	1,733,202	533,820	1,199,382	7,701,772	4,379,846	1,992,860
Less: Inventory, end of year.....	3,185,154	64,627	8,473	56,155	3,120,527	11,376,753	3,609,738
Salaries and wages.....	3,900,126	890,345	422,102	468,243	3,009,781	8,142,148	1,463,301
Less: Jobs credit.....	--	--	--	--	--	3,088	146
Guaranteed payments to partners.....	174,017	76,947	61,612	15,336	97,069	927,602	197,123
Rent paid.....	1,199,488	190,792	65,127	125,665	1,008,696	2,800,987	265,567
Interest paid.....	4,042,622	417,660	55,924	361,735	3,624,962	954,693	225,708
Taxes paid.....	941,931	226,949	83,810	143,138	714,983	1,427,274	185,500
Bad debts.....	587,969	15,826	5,452	10,375	572,143	475,167	190,681
Repairs.....	539,561	180,514	91,447	89,067	359,047	560,554	75,656
Depreciation.....	5,863,825	584,030	144,547	439,483	5,279,795	1,138,226	202,602
Depletion.....	7,609	2	--	2	7,607	1,088	400
Pension, profit sharing, annuity, and bond purchase plans.....	125,342	30,828	14,678	16,150	94,514	76,163	26,439
Employee benefit plans.....	268,717	61,305	39,104	22,201	207,412	335,943	102,536
Net loss from other partnerships and fiduciaries.....	985,757	13,831	--	13,830	971,926	132,158	6,738
Farm net loss.....	2,240	2,240	2,240	--	--	1,150	190
Net loss, noncapital assets.....	24,738	3,512	2,253	1,259	21,226	102,901	50,223
Other deductions.....	18,874,884	1,923,222	824,921	1,098,300	16,951,662	11,251,296	2,662,538
Net income (less deficit) from trade or business.....	3,423,419	1,900,631	156,447	1,744,184	1,522,788	2,801,283	866,935
Net income.....	8,733,809	2,270,671	225,661	2,045,009	6,463,138	5,090,239	1,434,425
Deficit.....	5,310,390	370,040	69,214	300,825	4,940,351	2,288,956	567,490
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	685,085	60,884	16,793	44,091	624,201	183,084	37,008
Interest income.....	402,662	44,983	4,478	40,505	357,679	152,285	55,936
Dividend income.....	29,078	636	200	435	28,443	22,728	16,742
Royalty income.....	649	546	174	372	103	2,846	643
Net short-term capital gain (less loss).....	9,459	383	340	43	9,076	-3,094	832
Net long-term capital gain (less loss).....	241,166	14,098	11,601	2,497	227,068	7,130	-37,166
Other portfolio income (net).....	2,071	239	--	239	1,832	1,190	19
Real estate rental income (less deficit).....	42,333	22,693	22,305	388	19,640	87,362	36,529
Net income.....	49,114	24,651	23,728	923	24,463	99,851	37,744
Deficit.....	6,780	1,958	1,422	535	4,822	12,489	1,215
Net income (less deficit) from other rental activity.....	218,391	158,339	-2,811	161,150	60,052	8,146	462
Net income.....	248,237	183,387	6,681	176,707	64,849	12,137	1,483
Deficit.....	29,846	25,049	9,492	15,557	4,797	3,990	1,021
Total net income (less deficit).....	4,118,603	2,128,066	180,794	1,947,272	1,990,537	3,075,840	977,266
Net income.....	9,319,027	2,521,447	259,726	2,261,721	6,797,580	5,304,453	1,526,378
Deficit.....	5,200,423	393,381	78,932	314,449	4,807,043	2,228,613	549,112

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Transportation and public utilities -					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships.....	11,163	8,123	4,751	3,371	3,040	87,697	10,863
Number of partners.....	362,194	167,855	11,441	156,414	194,339	274,791	56,250
Total assets.....	73,996,933	13,512,176	1,022,530	12,489,647	60,484,756	24,518,644	9,271,773
<b>Income and deductions from a trade or business:</b>							
Total income.....	48,220,178	9,518,198	2,206,123	7,312,075	38,701,980	85,045,409	29,662,442
Business receipts.....	45,794,127	8,654,535	2,177,763	6,476,772	37,139,592	83,758,267	29,296,805
Ordinary income from other partnerships and fiduciaries.....	1,130,443	627,170	313	626,857	503,273	121,702	9,648
Farm net profit.....	-	-	-	-	-	2,786	27
Net gain, noncapital assets.....	470,831	189,384	18,614	170,770	281,447	61,758	10,691
Other income (net).....	824,777	47,110	9,433	37,677	777,667	1,100,896	345,271
Total deductions.....	39,494,963	7,248,055	1,980,714	5,267,341	32,246,907	79,977,397	28,240,485
Cost of sales and operations.....	15,990,913	3,984,474	733,218	3,251,256	12,006,439	61,173,940	24,221,233
Inventory, beginning of year.....	3,010,484	49,557	4,027	45,529	2,960,927	6,585,970	2,514,399
Purchases.....	8,728,563	2,516,751	204,015	2,312,736	6,211,812	57,636,828	22,885,397
Cost of labor.....	208,945	119,024	79,960	39,065	89,921	969,671	203,656
Additional inventory costs (section 263A).....	14,578	8,437	-	8,437	6,141	276,345	148,947
Other costs.....	7,011,240	1,332,402	447,671	884,731	5,678,838	3,079,647	1,172,653
Less: Inventory, end of year.....	2,982,896	41,696	2,454	39,242	2,941,200	7,448,428	2,717,132
Salaries and wages.....	2,331,469	573,588	287,830	285,758	1,757,881	5,602,895	1,119,766
Less: Jobs credit.....	-	-	-	-	-	2,218	10
Guaranteed payments to partners.....	99,192	46,241	37,628	8,614	52,951	644,946	158,625
Rent paid.....	827,466	127,718	40,696	87,022	699,767	1,789,267	187,762
Interest paid.....	2,073,003	328,437	39,513	288,924	1,744,566	504,424	144,643
Taxes paid.....	686,564	188,492	63,257	125,235	498,072	999,061	151,480
Bad debts.....	483,596	5,020	1,547	3,473	478,576	266,846	34,836
Repairs.....	342,976	106,717	55,534	51,183	236,260	371,496	57,468
Depreciation.....	3,219,753	370,015	102,140	267,875	2,849,738	674,092	117,164
Depletion.....	6,986	-	-	-	6,986	761	74
Pension, profit sharing, annuity, and bond purchase plans.....	87,267	20,821	7,131	13,690	66,446	64,127	23,694
Employee benefit plans.....	174,622	54,369	35,122	19,248	120,253	233,996	76,148
Net loss from other partnerships and fiduciaries.....	15,754	3,170	-	3,170	12,583	4,092	2,372
Farm net loss.....	2,240	2,240	2,240	-	-	918	6
Net loss, noncapital assets.....	17,464	390	36	354	17,074	2,924	353
Other deductions.....	13,135,676	1,436,361	574,821	861,540	11,699,315	7,645,831	1,944,882
Net income (less deficit) from trade or business.....	8,725,216	2,270,143	225,408	2,044,734	6,455,073	5,068,012	1,421,956
Net income.....	8,733,588	2,270,554	225,545	2,045,009	6,463,034	5,090,239	1,434,425
Deficit.....	8,373	412	137	275	7,961	22,227	12,469
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	502,269	57,702	15,459	42,243	444,566	187,999	69,058
Interest income.....	292,125	42,414	3,729	38,686	249,711	122,829	49,434
Dividend income.....	27,806	608	200	408	27,198	21,597	16,732
Royalty income.....	649	546	174	372	103	1,269	476
Net short-term capital gain (less loss).....	2,908	43	-	43	2,864	766	832
Net long-term capital gain (less loss).....	176,764	13,851	11,356	2,495	162,913	40,657	1,564
Other portfolio income (net).....	2,017	239	-	239	1,779	881	19
Real estate rental income (less deficit).....	25,814	24,285	23,710	576	1,528	82,238	36,557
Net income.....	30,266	24,536	23,728	808	5,730	88,314	37,666
Deficit.....	4,452	251	18	232	4,202	6,076	1,109
Net income (less deficit) from other rental activity.....	245,401	183,212	6,505	176,707	82,189	7,627	1,203
Net income.....	245,507	183,212	6,505	176,707	82,296	7,653	1,203
Deficit.....	106	-	-	-	106	25	-
Total net income <sup>1</sup> .....	9,319,027	2,521,447	259,726	2,261,721	6,797,580	5,304,453	1,526,378

Footnotes at end of table.



# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade								
	Retail trade							Motor vehicle dealers	
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations		
				Total	Grocery stores	Other food stores	Total		
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	134,079	4,657	3,228	18,491	8,979	9,512	11,955	4,032	
Number of partners.....	369,727	12,752	7,339	42,776	20,653	22,123	28,766	9,246	
Total assets.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Income and deductions from a trade or business:									
Total income.....	74,100,458	3,573,714	3,657,197	9,749,372	5,920,656	3,828,716	18,474,093	10,160,840	
Business receipts.....	72,850,766	3,524,146	3,591,947	9,640,489	5,832,746	3,807,743	18,237,962	9,990,915	
Ordinary income from other partnerships and fiduciaries.....	119,274	70	--	421	13	408	23,953	20,387	
Farm net profit.....	2,758	150	--	--	--	--	--	--	
Net gain, noncapital assets.....	65,036	6,389	1,586	19,945	17,478	2,467	3,693	3,021	
Other income (net).....	1,062,823	42,958	63,663	88,517	70,419	18,098	208,484	146,516	
Total deductions.....	72,105,509	3,465,777	3,705,440	9,468,574	5,772,881	3,695,893	18,117,068	10,013,408	
Cost of sales and operations.....	49,792,780	2,688,645	2,656,541	7,269,868	4,631,687	2,638,181	15,425,189	8,700,402	
Inventory, beginning of year.....	6,469,700	491,521	649,344	518,091	410,666	107,425	1,442,969	980,654	
Purchases.....	47,114,273	2,637,767	2,992,595	7,086,213	4,535,633	2,550,580	15,343,683	8,700,956	
Cost of labor.....	1,281,113	21,691	7,679	71,518	36,881	34,637	148,024	102,937	
Additional inventory costs (section 263A).....	150,813	30,867	725	10,395	8,333	2,061	29,344	12,849	
Other costs.....	2,292,031	53,803	47,665	78,231	11,891	66,340	277,056	173,937	
Less: Inventory, end of year.....	7,620,899	547,004	1,041,466	533,077	410,215	122,862	1,849,521	1,270,931	
Salaries and wages.....	6,596,470	273,883	335,235	705,780	370,071	335,710	885,188	458,031	
Less: Jobs credit.....	2,942	--	4	118	118	--	174	--	
Guaranteed payments to partners.....	705,468	46,209	12,660	100,606	51,738	48,868	87,746	31,733	
Rent paid.....	2,503,719	55,515	122,186	234,381	116,539	117,841	262,661	89,217	
Interest paid.....	719,145	27,594	57,048	70,122	41,407	28,715	128,422	65,753	
Taxes paid.....	1,227,772	49,981	45,702	152,542	83,702	68,840	169,436	77,245	
Bad debts.....	283,538	10,161	5,447	3,450	2,233	1,217	15,944	7,885	
Repairs.....	481,500	19,702	34,130	61,725	34,383	27,342	57,539	17,254	
Depreciation.....	921,754	35,777	47,502	117,231	57,606	59,625	100,804	28,587	
Depletion.....	687	520	--	--	--	--	--	--	
Pension, profit sharing, annuity, and bond purchase plans.....	48,399	5,719	1,257	4,179	2,212	1,967	7,519	2,015	
Employee benefit plans.....	225,193	5,330	5,166	18,229	6,795	11,434	47,281	28,467	
Net loss from other partnerships and fiduciaries.....	125,420	13,956	--	--	--	--	1,593	360	
Farm net loss.....	960	--	--	545	545	--	209	--	
Net loss, noncapital assets.....	52,679	48	184	3,975	51	3,924	2,909	246	
Other deductions.....	8,422,968	232,737	382,383	726,058	373,830	352,228	924,804	506,213	
Net income (less deficit) from trade or business.....	1,994,949	107,936	48,243	280,798	147,975	132,823	357,025	147,431	
Net income.....	3,582,262	163,317	61,723	392,381	194,481	197,900	456,775	188,905	
Deficit.....	1,587,313	55,381	109,966	111,583	46,506	65,076	99,750	41,474	
Portfolio income (less deficit) distributed									
directly to partners.....	138,135	6,743	2,488	17,295	7,332	9,964	35,471	11,051	
Interest income.....	95,351	2,973	1,988	10,547	2,986	7,562	30,342	8,782	
Dividend income.....	5,985	1,646	387	207	25	182	220	69	
Royalty income.....	2,203	--	2	1,291	--	1,291	7	7	
Net short-term capital gain (less loss).....	-3,926	--	--	27	--	27	-359	33	
Net long-term capital gain (less loss).....	37,351	2,124	111	5,223	4,321	902	4,125	1,852	
Other portfolio income (net).....	1,171	--	--	--	--	--	1,136	308	
Real estate rental income (less deficit).....	49,107	1,111	2,588	14,979	11,644	3,335	10,950	422	
Net income.....	59,430	1,276	2,950	18,431	14,901	3,530	12,261	460	
Deficit.....	10,323	166	361	3,451	3,257	195	1,311	38	
Net income (less deficit) from other rental activity.....	7,685	13	474	476	147	330	8,609	5,180	
Net income.....	10,654	13	474	476	147	330	8,634	5,205	
Deficit.....	2,969	--	--	--	--	--	25	25	
Total net income (less deficit).....	2,156,451	113,679	42,803	308,299	162,776	145,523	408,288	182,199	
Net income.....	3,701,749	167,784	64,232	416,731	208,378	208,353	501,319	202,250	
Deficit.....	1,545,298	54,105	107,035	108,432	45,603	62,829	93,031	40,051	

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Income status, item	Wholesale and retail trade								
	Retail trade							Automotive dealers and service stations	
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Food stores			Total		Motor vehicle dealers
				Total	Grocery stores	Other food stores			
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships.....	74,725	2,750	1,863	12,284	6,027	6,257	8,105	2,855	
Number of partners.....	213,561	6,385	4,205	28,209	13,824	14,385	19,490	6,505	
Total assets .....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949	
Income and deductions from a trade or business:									
Total income.....	54,641,461	3,136,290	1,000,546	7,262,965	4,231,306	3,031,659	14,226,660	7,090,512	
Business receipts.....	53,765,275	3,088,716	991,807	7,182,620	4,163,821	3,018,799	14,035,467	6,962,109	
Ordinary income from other partnerships and fiduciaries.....	112,054	70	-	408	-	408	23,953	20,387	
Farm net profit.....	2,758	150	-	-	-	-	-	-	
Net gain, noncapital assets.....	50,475	5,455	1,319	16,897	14,436	2,461	3,595	2,943	
Other income (net).....	710,899	41,899	7,420	63,040	53,049	9,991	163,646	105,073	
Total deductions.....	51,068,958	2,972,972	941,188	6,872,230	4,038,413	2,833,817	13,772,475	6,901,759	
Cost of sales and operations.....	36,522,778	2,376,417	722,969	5,422,542	3,303,922	2,118,621	11,747,748	6,001,069	
Inventory, beginning of year.....	4,034,567	372,719	89,295	346,023	268,634	77,389	1,103,133	708,917	
Purchases.....	34,358,653	2,346,460	720,495	5,285,104	3,229,068	2,056,035	11,611,428	5,890,897	
Cost of labor.....	753,753	21,264	938	33,051	14,689	18,362	106,253	78,452	
Additional inventory costs (section 263A).....	126,665	30,867	512	7,457	5,888	1,569	25,410	10,348	
Other costs.....	1,839,814	49,424	33,811	64,491	9,078	55,413	257,733	165,774	
Less: Inventory, end of year.....	4,651,268	444,316	122,082	352,081	261,932	90,148	1,356,209	853,319	
Salaries and wages.....	4,425,002	227,140	67,701	478,822	233,890	242,932	690,147	317,352	
Less: Jobs credit.....	2,208	-	4	5	5	-	174	-	
Guaranteed payments to partners.....	469,717	28,571	4,568	65,978	38,608	27,371	64,220	25,854	
Rent paid.....	1,577,870	36,402	26,151	148,063	73,956	74,108	195,450	53,789	
Interest paid.....	356,125	20,808	4,751	37,299	20,662	16,636	91,164	41,695	
Taxes paid.....	838,310	39,269	14,373	107,809	56,877	50,932	128,754	52,057	
Bad debts.....	231,846	8,981	463	2,860	1,792	1,068	13,118	6,649	
Repairs.....	311,628	15,074	2,652	40,951	21,221	19,729	45,399	12,675	
Depreciation.....	548,781	25,989	5,886	63,938	31,745	32,193	74,769	19,878	
Depletion.....	687	520	-	-	-	-	-	-	
Pension, profit sharing, annuity, and bond purchase plans.....	39,119	5,668	756	3,181	1,842	1,339	4,521	1,688	
Employee benefit plans.....	152,034	3,808	2,763	10,419	4,049	6,370	31,954	16,131	
Net loss from other partnerships and fiduciaries.....	1,721	8	-	-	-	-	1,015	360	
Farm net loss.....	912	-	-	545	545	-	209	-	
Net loss, noncapital assets.....	2,571	48	-	76	51	25	540	38	
Other deductions.....	5,592,064	184,269	88,158	491,753	249,259	242,494	683,641	352,523	
Net income (less deficit) from trade or business.....	3,572,503	163,317	59,358	390,735	192,893	197,842	454,185	188,753	
Net income.....	3,582,262	163,317	61,723	392,381	194,481	197,900	456,775	188,905	
Deficit.....	9,758	-	2,365	1,646	1,589	57	2,590	152	
Portfolio income (less deficit) distributed									
directly to partners.....	118,108	3,576	2,453	14,479	6,067	8,412	32,288	8,229	
Interest income.....	72,563	2,591	1,953	9,108	1,726	7,382	29,048	7,849	
Dividend income.....	4,864	1,056	387	202	20	182	215	65	
Royalty income.....	793	-	2	-	-	-	7	7	
Net short-term capital gain (less loss).....	-66	-	-	27	-	27	-359	33	
Net long-term capital gain (less loss).....	39,092	-70	111	5,142	4,321	821	2,550	277	
Other portfolio income (net).....	861	-	-	-	-	-	826	-2	
Real estate rental income (less deficit).....	43,740	807	2,531	16,251	13,634	2,617	11,359	398	
Net income.....	48,706	917	2,893	17,169	14,358	2,811	11,482	436	
Deficit.....	4,966	110	361	918	724	195	123	38	
Net income (less deficit) from other rental activity.....	6,424	13	-	436	106	330	5,678	5,180	
Net income.....	6,450	13	-	436	106	330	5,703	5,205	
Deficit.....	25	-	-	-	-	-	25	-25	
Total net income <sup>1</sup> .....	3,701,749	167,784	64,232	416,731	208,378	208,353	501,319	202,250	

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Automotive dealers and service stations--continued	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	Other retail stores
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>								
Number of partnerships.....	4,049	3,874	10,664	8,416	25,730	3,475	2,098	45,365
Number of partners.....	10,268	9,251	22,776	20,537	112,287	12,192	4,722	105,580
Total assets .....	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Income and deductions from a trade or business: .....								
Total income.....	6,305,625	2,007,628	2,488,111	2,460,817	14,715,575	658,565	1,070,173	17,252,842
Business receipts.....	6,256,287	1,990,760	2,459,558	2,425,931	14,375,776	642,320	1,054,971	16,897,665
Ordinary income from other partnerships and fiduciaries.....	471	3,095	--	33	83,144	--	--	11,854
Farm net profit.....	--	--	--	--	--	--	--	2,609
Net gain, noncapital assets.....	541	131	1,139	5,748	17,202	205	3	9,124
Other income (net).....	48,326	13,642	27,414	29,104	239,452	16,040	15,199	331,791
Total deductions.....	6,164,053	1,939,806	2,432,730	2,434,036	14,293,823	624,080	1,023,995	16,539,988
Cost of sales and operations.....	5,278,157	1,446,629	1,592,019	1,583,038	6,044,270	247,294	835,865	11,450,050
Inventory, beginning of year.....	152,501	309,814	457,671	350,087	194,445	10,801	126,920	2,227,851
Purchases.....	5,156,387	1,486,341	1,488,434	1,395,360	4,777,060	241,259	858,778	10,293,125
Cost of labor.....	21,011	24,075	47,891	40,469	848,789	7,444	121	87,487
Additional inventory costs (section 263A).....	14,601	1,894	10,384	21,854	10,147	--	815	36,283
Other costs.....	87,576	15,542	64,403	134,699	401,846	5,445	5,093	1,223,791
Less: Inventory, end of year.....	153,919	424,671	476,764	370,455	201,974	17,655	155,861	2,427,123
Salaries and wages.....	271,322	155,835	202,402	234,055	2,646,990	103,173	36,188	1,173,577
Less: Jobs credit.....	67	107	12	--	2,481	--	--	153
Guaranteed payments to partners.....	29,411	26,602	29,096	49,550	158,687	17,708	13,455	189,750
Rent paid.....	128,069	45,374	168,143	92,087	1,001,858	43,784	29,430	493,674
Interest paid.....	25,961	36,707	16,366	28,661	193,880	7,323	10,753	178,977
Taxes paid.....	64,814	27,376	42,801	35,299	479,273	34,784	20,939	197,015
Bad debts.....	4,653	3,406	3,376	10,343	23,329	179	534	210,775
Repairs.....	28,599	11,687	10,672	12,384	208,546	10,392	4,306	62,105
Depreciation.....	50,759	21,458	23,915	21,461	373,917	17,266	15,135	168,747
Depletion.....	--	--	--	--	--	--	--	168
Pension, profit sharing, annuity, and bond purchase plans.....	4,662	842	382	1,071	3,709	244	261	24,055
Employee benefit plans.....	10,191	8,623	5,275	6,910	66,826	242	827	69,108
Net loss from other partnerships and fiduciaries.....	670	563	33,134	9,002	66,394	--	--	1,341
Farm net loss.....	209	--	--	158	48	--	--	--
Net loss, noncapital assets.....	502	2,161	1,015	15	40,397	--	8	4,127
Other deductions.....	266,141	152,450	304,147	350,002	2,988,180	141,690	56,294	2,316,674
Net income (less deficit) from trade or business.....	141,572	68,022	55,382	26,781	421,752	34,485	46,178	712,854
Net income.....	161,969	105,902	171,128	184,224	980,328	52,939	51,753	1,067,694
Deficit.....	20,397	37,880	115,747	157,443	558,575	18,454	5,575	354,839
Portfolio income (less deficit) distributed .....								
directly to partners.....	12,058	12,362	2,098	35,502	14,244	485	218	23,591
Interest income.....	9,481	12,079	2,011	7,717	24,229	162	218	15,163
Dividend income.....	150	--	10	620	206	--	--	2,690
Royalty income.....	--	--	--	--	119	322	--	460
Net short-term capital gain (less loss).....	-391	--	23	-79	-3,881	--	--	342
Net long-term capital gain (less loss).....	1,990	283	54	27,239	-6,446	--	--	4,923
Other portfolio income (net).....	828	--	--	6	16	--	--	13
Real estate rental income (less deficit).....	8,259	2,269	638	4,229	5,788	1,249	-201	7,776
Net income.....	9,532	2,269	638	5,283	6,746	1,251	534	10,061
Deficit.....	1,273	--	--	1,054	958	2	735	2,285
Net income (less deficit) from other rental activity.....	498	2,831	--	53	859	--	--	-2,799
Net income.....	498	2,931	--	53	859	--	--	144
Deficit.....	--	--	--	--	--	--	--	2,944
Total net income (less deficit).....	160,788	85,301	58,041	39,405	452,970	36,219	46,195	736,158
Net income.....	181,534	117,535	173,263	191,923	995,017	54,463	51,739	1,085,280
Deficit.....	20,745	32,234	115,222	152,518	542,046	18,244	5,544	349,122

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Automotive dealers and service stations--continued		Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	Other retail stores
	Gasoline service stations	Other automotive dealers						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	2,874	2,375	4,755	5,092	14,277	2,329	1,384	22,106
Number of partners.....	7,072	5,913	10,488	13,115	68,364	7,661	2,916	52,727
Total assets.....	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Income and deductions from a trade or business:								
Total income.....	5,369,077	1,767,070	1,763,546	1,803,450	10,266,149	420,005	769,859	13,971,993
Business receipts.....	5,320,608	1,752,750	1,759,773	1,777,546	10,091,035	408,543	759,058	13,670,709
Ordinary income from other partnerships and fiduciaries.....	471	3,095	--	33	75,937	--	--	11,654
Farm net profit.....	--	--	--	--	--	--	--	2,609
Net gain, noncapital assets.....	541	111	55	4,616	12,546	188	3	5,801
Other income (net).....	47,457	11,115	23,717	21,254	86,631	11,273	10,798	281,221
Total deductions.....	5,207,118	1,663,598	1,612,418	1,621,472	9,288,413	367,192	718,106	12,904,493
Cost of sales and operations.....	4,481,604	1,265,075	1,084,407	1,136,493	3,924,471	157,421	603,334	9,346,975
Inventory, beginning of year.....	133,258	260,958	271,284	245,555	119,478	8,381	89,369	1,389,330
Purchases.....	4,376,233	1,344,298	1,075,915	976,091	3,280,664	148,910	623,717	8,289,869
Cost of labor.....	9,952	17,848	25,084	34,977	456,701	3,737	121	71,627
Additional inventory costs (section 263A).....	14,552	510	9,428	21,376	4,371	--	702	26,542
Other costs.....	77,117	14,843	46,284	114,452	180,993	4,624	4,750	1,083,252
Less: Inventory, end of year.....	129,508	373,381	343,588	266,984	128,807	8,231	115,324	1,513,646
Salaries and wages.....	242,813	129,982	140,597	143,438	1,781,957	58,950	24,601	813,649
Less: Jobs credit.....	67	107	--	--	1,894	--	--	130
Guaranteed payments to partners.....	13,562	24,804	15,168	25,566	113,068	13,201	7,393	131,985
Rent paid.....	107,230	34,431	93,266	54,616	669,312	30,383	19,922	304,305
Interest paid.....	18,097	31,372	10,783	15,299	79,703	3,959	3,939	88,421
Taxes paid.....	53,089	23,608	28,047	21,774	325,447	21,197	13,505	138,136
Bad debts.....	4,176	2,293	2,131	5,711	2,114	81	337	196,049
Repairs.....	23,315	9,409	7,460	7,074	141,400	7,161	2,964	41,492
Depreciation.....	37,898	16,993	15,002	11,867	223,154	8,699	7,772	111,706
Depletion.....	--	--	--	--	--	--	--	168
Pension, profit sharing, annuity, and bond purchase plans.....	1,990	842	382	698	3,218	244	261	20,189
Employee benefit plans.....	9,973	5,850	4,370	2,922	43,722	112	525	51,438
Net loss from other partnerships and fiduciaries.....	655	--	178	140	379	--	--	--
Farm net loss.....	209	--	--	158	--	--	--	--
Net loss, noncapital assets.....	502	--	1,015	--	655	--	8	229
Other deductions.....	212,072	119,046	209,611	195,713	1,979,708	65,785	33,544	1,659,881
Net income (less deficit) from trade or business.....	161,960	103,473	171,128	181,978	979,735	52,813	51,753	1,067,500
Net income.....	161,969	105,902	171,128	184,224	980,328	52,939	51,753	1,067,694
Deficit.....	9	2,429	--	2,246	592	126	--	193
Portfolio income (less deficit) distributed								
directly to partners.....	11,982	12,076	1,789	27,350	17,932	415	187	17,639
Interest income.....	9,406	11,793	1,702	6,493	11,782	93	187	9,608
Dividend income.....	150	--	10	210	143	--	--	2,641
Royalty income.....	--	--	--	--	1	322	--	460
Net short-term capital gain (less loss).....	-391	--	23	-79	-20	--	--	342
Net long-term capital gain (less loss).....	1,990	283	54	20,722	6,010	--	--	4,575
Other portfolio income (net).....	828	--	--	6	16	--	--	13
Real estate rental income (less deficit).....	8,692	2,269	423	3,184	3,239	1,235	-201	4,913
Net income.....	8,777	2,269	423	3,942	3,528	1,237	534	6,582
Deficit.....	85	--	--	758	289	2	735	1,669
Net income (less deficit) from other rental activity.....	498	--	--	53	101	--	--	144
Net income.....	498	--	--	53	101	--	--	144
Deficit.....	--	--	--	--	--	--	--	--
Total net income <sup>1</sup> .....	181,534	117,535	173,263	191,923	995,017	54,463	51,739	1,085,280

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships.....	4,303	792,651	130,102	2,663	3,836	123,614	6,999
Number of partners.....	13,497	9,944,143	2,980,330	270,413	131,816	2,578,101	43,070
<b>Total assets</b> .....	<b>409,001</b>	<b>1,612,142,006</b>	<b>734,712,068</b>	<b>23,361,448</b>	<b>241,773,254</b>	<b>469,577,366</b>	<b>5,257,392</b>
<b>Income and deductions from a trade or business:</b> .....							
<b>Total income</b> .....	<b>996,751</b>	<b>85,725,667</b>	<b>41,880,089</b>	<b>2,317,437</b>	<b>24,715,840</b>	<b>14,846,812</b>	<b>4,825,932</b>
Business receipts.....	948,130	62,142,324	24,675,249	1,642,960	17,773,658	5,258,630	3,824,579
Ordinary income from other partnerships and fiduciaries.....	--	6,368,778	5,350,447	16,165	1,729,674	3,604,608	--
Farm net profit.....	--	1,040	478	--	--	478	--
Net gain, noncapital assets.....	592	1,144,814	84,494	8,264	646	75,584	864
Other income (net).....	48,029	16,068,710	11,769,422	650,048	5,211,862	5,907,513	800,488
<b>Total deductions</b> .....	<b>1,057,352</b>	<b>80,432,742</b>	<b>33,906,451</b>	<b>2,028,918</b>	<b>20,940,619</b>	<b>10,936,917</b>	<b>4,194,343</b>
Cost of sales and operations.....	700,877	35,535,142	8,685,661	449,708	6,452,427	1,783,526	888,061
Inventory, beginning of year.....	204,133	18,641,736	693,539	75,887	132,400	485,253	1
Purchases.....	533,802	13,739,779	6,593,290	164,075	5,466,717	962,498	50,760
Cost of labor.....	13,348	537,277	325,763	544	295,838	29,381	20,423
Additional inventory costs (section 263A).....	756	810,086	1,880	--	349	1,531	--
Other costs.....	94,954	20,243,967	3,043,235	278,439	818,134	1,946,662	773,758
Less: Inventory, end of year.....	146,116	18,977,100	1,974,395	69,237	261,011	1,644,147	1
Salaries and wages.....	82,377	6,220,676	4,090,095	254,934	3,157,890	677,272	485,018
Less: Jobs credit.....	--	478	249	17	110	122	--
Guaranteed payments to partners.....	25,011	2,118,537	1,407,032	18,169	1,044,109	344,753	89,285
Rent paid.....	31,701	728,171	340,827	32,321	217,152	91,354	91,313
Interest paid.....	9,840	12,178,718	9,262,418	485,836	6,076,263	2,700,318	27,294
Taxes paid.....	14,002	1,195,814	357,792	17,207	222,029	118,556	42,394
Bad debts.....	949	666,455	262,151	95,411	9,967	156,773	3,692
Repairs.....	3,397	250,744	62,222	6,677	36,642	18,904	8,502
Depreciation.....	13,869	1,048,880	261,947	22,058	132,384	107,504	25,846
Depletion.....	--	3,466	58	58	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	1,324	171,933	145,107	3,077	114,882	27,149	7,138
Employee benefit plans.....	8,214	193,811	108,746	16,618	77,196	14,931	16,425
Net loss from other partnerships and fiduciaries.....	--	3,639,140	1,977,521	27,704	51,232	1,898,586	623
Farm net loss.....	--	39,457	11,954	--	--	11,954	--
Net loss, noncapital assets.....	--	318,129	23,871	10,751	507	12,613	82
Other deductions.....	165,790	16,124,148	6,909,299	588,404	3,348,049	2,972,846	2,508,669
<b>Net income (less deficit) from trade or business</b> .....	<b>-60,601</b>	<b>5,292,925</b>	<b>7,973,638</b>	<b>288,521</b>	<b>3,775,222</b>	<b>3,909,895</b>	<b>431,589</b>
Net income.....	73,552	19,788,236	12,892,202	541,842	4,849,837	7,700,522	555,047
Deficit.....	134,153	14,495,311	4,918,564	253,321	874,616	3,790,627	123,457
<b>Portfolio income (less deficit) distributed directly to partners</b> .....	<b>7,943</b>	<b>38,434,223</b>	<b>30,550,609</b>	<b>353,862</b>	<b>1,866,372</b>	<b>28,330,375</b>	<b>121,191</b>
Interest income.....	998	13,981,536	9,170,850	280,586	584,399	8,305,865	86,627
Dividend income.....	--	2,760,885	2,583,202	17,694	153,371	2,412,137	1,942
Royalty income.....	--	866,763	714,286	609	851	712,827	--
Net short-term capital gain (less loss).....	--	4,920,831	4,792,101	32,851	748,826	4,010,424	18,532
Net long-term capital gain (less loss).....	6,945	15,072,299	12,727,185	22,351	353,660	12,351,173	15,401
Other portfolio income (net).....	--	831,910	562,985	-229	25,265	537,949	-1,310
<b>Real estate rental income (less deficit)</b> .....	<b>1,726</b>	<b>-8,930,157</b>	<b>-1,126,700</b>	<b>3,834</b>	<b>-4,949</b>	<b>-1,125,684</b>	<b>8,094</b>
Net income.....	2,677	24,025,865	802,697	6,906	8,190	787,601	11,068
Deficit.....	951	32,956,022	1,929,397	2,972	13,140	1,913,285	2,974
Net income (less deficit) from other rental activity.....	--	456,334	100,508	--	1,009	99,499	525
Net income.....	--	547,540	121,878	--	1,009	120,869	525
Deficit.....	--	91,206	21,370	--	--	21,370	--
<b>Total net income (less deficit)</b> .....	<b>-57,876</b>	<b>15,260,195</b>	<b>19,978,770</b>	<b>591,115</b>	<b>4,535,167</b>	<b>14,852,488</b>	<b>527,467</b>
Net income.....	76,326	59,062,294	25,680,357	805,127	5,237,781	19,637,449	638,786
Deficit.....	134,202	43,802,098	5,701,588	214,012	702,614	4,784,962	111,319

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships.....	2,108	442,590	87,170	2,046	2,492	82,631	4,903
Number of partners.....	4,980	5,557,656	2,328,253	260,929	90,348	1,976,976	13,393
Total assets.....	215,908	1,000,817,104	598,373,381	20,522,304	201,098,361	376,752,715	3,515,803
<b>Income and deductions from a trade or business:</b>							
Total income.....	741,506	64,917,692	37,583,036	2,157,805	22,244,662	13,180,568	3,624,496
Business receipts.....	696,188	44,049,794	21,367,070	1,536,391	15,637,027	4,193,651	2,996,779
Ordinary income from other partnerships and fiduciaries.....	—	6,173,859	5,265,986	5,293	1,724,217	3,536,476	—
Farm net profit.....	—	947	385	—	—	385	—
Net gain, noncapital assets.....	592	976,637	83,407	7,602	439	75,365	129
Other income (net).....	44,726	13,716,454	10,866,188	608,519	4,882,979	5,374,690	627,587
Total deductions.....	667,954	46,064,858	25,090,013	1,619,022	17,658,013	5,812,978	3,082,107
Cost of sales and operations.....	429,930	19,459,086	6,281,374	447,312	4,546,872	1,287,189	299,436
Inventory, beginning of year.....	37,004	6,803,843	339,093	53,172	73,522	212,399	1
Purchases.....	392,777	8,916,315	4,420,259	163,097	3,880,659	376,502	50,760
Cost of labor.....	12,262	371,094	239,732	544	225,838	13,350	20,423
Additional inventory costs (section 263A).....	733	394,749	1,766	—	349	1,417	—
Other costs.....	67,180	10,792,789	2,718,221	278,439	596,448	1,843,334	185,133
Less: Inventory, end of year.....	80,027	8,045,142	1,439,459	47,940	229,944	1,161,575	1
Salaries and wages.....	58,127	4,863,763	3,624,163	251,614	2,907,143	465,405	394,167
Less: Jobs credit.....	—	140	127	17	110	—	—
Guaranteed payments to partners.....	16,603	1,481,876	1,140,089	5,315	957,990	176,784	70,160
Rent paid.....	23,635	497,375	285,573	30,620	196,515	58,438	66,725
Interest paid.....	3,655	8,795,255	8,208,954	387,732	5,845,926	1,975,296	15,667
Taxes paid.....	9,270	536,134	271,916	14,663	205,416	51,837	34,631
Bad debts.....	163	88,214	41,031	8,460	9,529	23,042	3,005
Repairs.....	2,400	118,004	53,071	5,333	35,669	12,069	7,054
Depreciation.....	8,148	445,773	201,881	21,908	125,687	54,285	20,819
Depletion.....	—	3,381	58	58	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	1,324	148,296	129,922	3,077	112,554	14,292	6,473
Employee benefit plans.....	5,813	142,789	100,560	16,141	73,014	11,405	10,992
Net loss from other partnerships and fiduciaries.....	—	264,132	180,066	259	25,390	154,417	623
Farm net loss.....	—	15,056	4,129	—	—	4,129	—
Net loss, noncapital assets.....	—	19,440	4,346	1,339	440	2,567	—
Other deductions.....	108,885	9,186,422	4,563,007	425,208	2,615,978	1,521,822	2,152,355
Net income (less deficit) from trade or business.....	73,552	18,852,833	12,493,023	538,783	4,586,649	7,367,590	542,389
Net income.....	73,552	19,507,798	12,860,771	541,277	4,649,837	7,669,657	555,047
Deficit.....	—	654,965	367,748	2,494	63,188	302,066	12,657
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	833	33,119,324	27,914,904	291,127	1,264,286	26,359,490	109,361
Interest income.....	833	12,184,254	8,688,478	239,653	510,946	7,937,878	84,789
Dividend income.....	—	2,615,316	2,458,883	17,694	119,914	2,321,276	1,942
Royalty income.....	—	860,584	711,266	609	36	710,621	—
Net short-term capital gain (less loss).....	—	4,049,937	4,011,854	13,230	383,388	3,615,235	13,754
Net long-term capital gain (less loss).....	—	12,604,774	11,470,775	16,708	225,136	11,228,931	10,191
Other portfolio income (net).....	—	804,458	573,648	3,233	24,866	545,549	-1,314
Real estate rental income (less deficit).....	1,941	23,217,838	642,702	5,155	-5,640	643,187	10,455
Net income.....	1,941	23,862,668	782,722	6,906	7,500	768,316	11,068
Deficit.....	—	644,830	140,020	1,751	13,140	125,129	613
Net income (less deficit) from other rental activity.....	—	527,009	112,357	—	1,009	111,348	525
Net income.....	—	540,396	120,903	—	1,009	119,894	525
Deficit.....	—	13,387	8,546	—	—	8,546	—
Total net income <sup>1</sup> .....	76,326	59,062,294	25,680,357	805,127	5,237,781	19,637,449	638,786

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>								
Number of partnerships.....	655,550	537,308	40,801	15,072	62,568	255,726	22,816	9,905
Number of partners.....	6,920,743	6,174,088	275,510	65,518	406,629	2,146,425	270,220	78,756
Total assets.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Income and deductions from a trade or business:								
Total income.....	39,219,646	9,540,757	569,344	3,756,807	25,352,738	193,277,923	30,523,597	6,124,739
Business receipts.....	33,642,497	6,578,529	414,302	3,209,701	23,439,965	184,434,428	29,423,036	5,914,994
Ordinary income from other partnerships and fiduciaries.....	1,018,331	663,263	21,414	58,394	275,260	918,258	139,811	633
Farm net profit.....	562	284	278	--	--	1,119	927	--
Net gain, noncapital assets.....	1,059,456	843,539	38,867	50,463	126,588	663,709	117,105	50,335
Other income (net).....	3,498,799	1,455,142	94,843	438,250	1,510,926	7,260,409	842,718	158,777
Total deductions.....	42,331,948	10,188,885	525,406	3,482,213	28,135,444	161,459,640	32,669,621	5,999,068
Cost of sales and operations.....	25,961,420	4,102,565	162,125	1,150,054	20,546,675	32,857,623	9,493,454	718,304
Inventory, beginning of year.....	17,948,196	2,030,555	37,239	500,655	15,379,747	1,335,959	251,604	23,967
Purchases.....	7,095,729	1,394,165	104,918	293,173	5,303,474	10,078,360	1,737,838	242,890
Cost of labor.....	191,091	106,462	135	42,971	41,522	6,037,317	1,632,835	175,122
Additional inventory costs (section 263A).....	808,206	66,657	771	4,622	736,155	117,254	34,178	611
Other costs.....	16,426,974	2,093,879	68,461	693,354	13,571,281	16,128,703	6,053,975	292,966
Less: Inventory, end of year.....	17,002,704	1,718,740	60,031	384,851	14,839,082	1,398,243	237,833	24,224
Salaries and wages.....	1,645,562	523,992	37,269	475,944	608,358	40,839,751	4,056,926	1,033,909
Less: Jobs credit.....	229	229	--	--	--	5,539	1,475	390
Guaranteed payments to partners.....	622,220	257,702	12,627	122,782	229,109	5,466,207	113,088	49,028
Rent paid.....	296,030	84,876	2,758	129,196	79,201	8,910,330	468,361	122,457
Interest paid.....	2,889,006	977,970	82,467	150,098	1,678,471	6,825,721	4,128,068	891,336
Taxes paid.....	795,628	266,344	23,538	58,812	446,934	5,610,288	1,523,915	349,773
Bad debts.....	400,612	265,075	537	3,643	131,357	722,260	74,484	25,771
Repairs.....	180,020	83,645	7,610	13,729	75,037	1,719,356	597,169	171,394
Depreciation.....	761,086	409,685	76,295	41,068	234,038	8,250,988	2,883,682	616,425
Depletion.....	3,408	--	1,668	--	1,739	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	19,688	5,442	782	6,685	6,780	883,756	32,097	5,309
Employee benefit plans.....	68,640	17,761	3,448	24,335	23,096	2,086,530	344,346	72,972
Net loss from other partnerships and fiduciaries.....	1,660,996	869,480	21,658	38,389	731,469	932,926	478,637	22,008
Farm net loss.....	27,503	17,796	5,870	2,615	1,223	10,432	--	--
Net loss, noncapital assets.....	294,176	99,154	26	277	194,719	52,376	15,547	4,099
Other deductions.....	6,706,181	2,207,628	86,728	1,264,588	3,147,237	46,296,636	8,461,321	1,916,673
Net income (less deficit) from trade or business.....	-3,112,303	-648,129	43,938	274,594	-2,782,706	31,818,283	-2,146,023	125,671
Net income.....	6,340,987	2,707,090	147,498	555,450	2,930,950	40,337,564	1,313,629	501,380
Deficit.....	9,453,290	3,355,219	103,560	280,856	5,713,656	8,519,281	3,459,652	375,708
Portfolio income (less deficit) distributed directly to partners.....	7,762,424	6,067,600	443,985	252,250	998,587	2,191,526	186,189	33,427
Interest income.....	4,724,059	3,912,300	120,055	124,042	567,662	875,227	182,552	66,934
Dividend income.....	175,741	151,692	8,480	3,360	12,209	98,045	2,100	256
Royalty income.....	152,477	31,931	74,500	42,840	3,206	273,708	1,186	916
Net short-term capital gain (less loss).....	110,198	-21,388	1,818	-25,292	155,060	234,509	-86	267
Net long-term capital gain (less loss).....	2,329,713	1,817,329	160,491	96,269	255,624	659,113	-2,947	-35,149
Other portfolio income (net).....	270,235	175,735	78,642	11,032	4,826	50,923	3,384	204
Real estate rental income (less deficit).....	-7,811,551	-6,145,685	504,480	-100,212	-2,070,134	196,834	135,119	17,088
Net income.....	23,212,100	21,870,479	728,768	160,017	452,836	522,570	280,138	26,694
Deficit.....	31,023,651	28,016,164	224,288	260,229	2,522,970	325,736	145,019	9,607
Net income (less deficit) from other rental activity.....	355,301	116,812	192,057	39,574	7,057	573,992	4,354	2,314
Net income.....	425,137	185,841	192,564	39,674	7,057	1,634,824	10,060	2,314
Deficit.....	69,837	69,230	507	100	--	1,060,932	5,706	--
Total net income (less deficit).....	-5,246,041	-2,405,542	1,022,152	395,229	-4,257,880	33,887,012	-1,817,327	213,383
Net income.....	32,743,150	26,952,182	1,303,474	875,123	3,612,372	43,300,490	1,675,078	573,483
Deficit.....	37,989,191	29,357,724	281,322	479,894	7,870,252	9,413,478	3,492,405	360,100

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
<b>PARTNERSHIPS WITH NET INCOME</b>								
Number of partnerships.....	350,518	290,036	27,988	8,112	24,381	169,407	9,929	4,603
Number of partners.....	3,216,011	2,789,725	215,737	42,230	168,319	1,402,719	99,992	34,429
Total assets.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
<b>Income and deductions from a trade or business:</b>								
Total income.....	23,710,159	5,471,686	459,833	2,621,586	15,157,055	154,686,991	13,644,493	3,575,775
Business receipts.....	19,685,945	3,269,512	309,968	2,185,187	13,921,278	148,029,949	12,993,800	3,461,772
Ordinary income from other partnerships and fiduciaries.....	907,873	572,096	21,407	56,470	257,899	898,413	136,287	135
Farm net profit.....	562	284	278	--	--	1,119	927	--
Net gain, noncapital assets.....	893,101	688,459	37,356	49,793	117,493	590,545	113,570	50,253
Other income (net).....	2,222,679	941,334	90,824	330,135	860,386	5,366,966	399,909	63,614
Total deductions.....	17,892,738	3,198,068	329,314	2,077,934	12,287,422	114,683,385	12,360,706	3,083,006
Cost of sales and operations.....	12,878,276	1,873,239	111,755	680,659	10,212,624	22,904,288	4,903,610	404,882
Inventory, beginning of year.....	6,464,749	454,092	28,687	105,270	5,876,701	793,746	86,791	13,622
Purchases.....	4,445,296	921,091	53,336	270,516	3,200,354	7,157,168	607,486	143,211
Cost of labor.....	110,939	64,317	135	14,014	32,474	4,375,720	621,437	92,099
Additional inventory costs (section 263A).....	392,982	51,602	771	4,026	336,583	63,749	3,367	247
Other costs.....	7,889,434	814,412	66,445	335,678	6,672,899	10,861,409	3,659,722	169,217
Less: Inventory, end of year.....	6,605,681	489,723	48,252	48,844	6,018,862	794,634	75,191	13,513
Salaries and wages.....	845,433	188,660	29,029	307,179	320,565	32,933,802	1,454,218	561,907
Less: Jobs credit.....	12	12	--	--	--	3,758	822	266
Guaranteed payments to partners.....	271,628	64,856	10,942	102,948	92,882	4,443,224	49,172	29,493
Rent paid.....	145,076	37,200	2,457	68,123	37,296	7,547,277	196,256	81,944
Interest paid.....	570,634	187,368	41,155	67,086	275,025	2,548,904	1,014,066	347,143
Taxes paid.....	229,586	76,814	13,365	33,310	106,097	3,965,545	562,997	186,110
Bad debts.....	44,179	21,523	305	2,326	20,025	471,222	36,096	23,481
Repairs.....	57,879	25,461	2,847	6,365	23,206	1,107,269	234,813	92,739
Depreciation.....	223,074	104,353	52,255	23,573	42,893	4,287,511	806,329	261,793
Depletion.....	3,323	--	1,584	--	1,739	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	11,902	3,441	545	3,193	4,723	801,020	7,895	1,402
Employee benefit plans.....	31,236	10,986	2,231	11,066	6,954	1,581,688	102,810	32,288
Net loss from other partnerships and fiduciaries.....	83,443	58,593	405	2,804	21,841	74,540	10,981	452
Farm net loss.....	10,927	4,413	5,870	--	644	9,142	--	--
Net loss, noncapital assets.....	15,093	13,175	--	110	1,808	17,458	3,280	925
Other deductions.....	2,471,060	527,999	54,570	769,390	1,119,100	31,994,254	2,979,004	1,058,714
Net income (less deficit) from trade or business.....	5,817,421	2,273,618	130,519	543,652	2,869,633	40,203,606	1,283,787	492,769
Net income.....	6,091,980	2,476,686	144,491	551,966	2,918,837	40,319,000	1,310,507	501,380
Deficit.....	274,559	203,069	13,973	8,314	49,203	115,394	26,721	8,611
<b>Portfolio income (less deficit) distributed</b>								
directly to partners.....	5,095,059	3,953,475	365,430	210,431	565,722	1,742,201	144,388	40,673
Interest income.....	3,410,988	2,878,096	102,875	100,170	329,848	687,080	118,613	54,438
Dividend income.....	154,491	132,626	8,465	3,335	10,066	94,884	1,639	59
Royalty income.....	149,318	31,849	74,500	42,835	134	220,169	1,183	916
Net short-term capital gain (less loss).....	24,330	32,203	1,645	25,706	80,593	235,259	181	287
Net long-term capital gain (less loss).....	1,123,807	804,924	102,436	78,764	137,684	457,063	20,337	15,209
Other portfolio income (net).....	232,124	138,183	75,511	11,032	7,398	47,746	2,435	203
Real estate rental income (less deficit).....	22,584,681	21,321,003	719,163	134,425	390,090	452,351	286,287	24,082
Net income.....	23,068,878	21,770,816	726,047	157,615	414,400	487,159	286,717	24,455
Deficit.....	504,197	449,813	6,883	23,190	24,309	34,808	430	373
Net income (less deficit) from other rental activity.....	414,127	176,807	182,442	39,674	5,204	1,594,664	1,135	1,016
Net income.....	418,968	181,526	192,564	39,674	5,204	1,610,768	1,135	1,016
Deficit.....	4,841	4,718	123	--	--	18,114	--	--
Total net income <sup>1</sup> .....	32,743,150	26,952,182	1,303,474	875,123	3,612,372	43,300,490	1,675,078	573,463

Footnotes at end of table.



# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued						
	Hotels and other lodging places--cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships.....	12,711	26,942	6,345	6,534	1,181	12,901	50,696
Number of partners.....	191,464	60,642	14,109	14,552	2,547	29,433	849,755
Total assets.....	45,646,022	1,421,106	482,736	98,126	14,892	824,352	34,788,415
<b>Income and deductions from a trade or business:</b>							
Total income.....	24,398,858	3,144,095	959,814	484,983	175,648	1,523,650	19,871,960
Business receipts.....	23,508,042	3,108,041	944,467	482,195	165,674	1,515,704	18,700,541
Ordinary income from other partnerships and fiduciaries.....	139,178	--	--	--	--	--	130,786
Farm net profit.....	927	192	--	--	--	192	--
Net gain, noncapital assets.....	66,769	10,564	5,626	14	3,966	957	173,000
Purchases.....	683,941	25,299	9,720	2,774	6,008	6,797	867,634
Other income (net).....	26,870,553	2,759,916	868,173	424,499	151,399	1,315,844	18,341,183
Total deductions.....	26,870,553	2,759,916	868,173	424,499	151,399	1,315,844	18,341,183
Cost of sales and operations.....	8,775,150	794,398	149,896	96,154	34,930	513,418	6,985,780
Inventory, beginning of year.....	227,638	37,427	3,647	4,942	1,502	27,336	211,212
Purchases.....	1,494,948	447,583	50,239	55,946	11,172	330,227	3,612,083
Cost of labor.....	1,457,713	125,210	20,868	29,292	22,729	52,321	1,309,001
Additional inventory costs (section 263A).....	33,566	6,794	--	2,850	--	3,944	12,137
Other costs.....	5,761,009	203,935	77,376	9,493	873	116,192	1,900,984
Less: Inventory, end of year.....	213,609	39,420	2,234	6,368	1,345	29,472	272,178
Salaries and wages.....	3,023,017	459,472	160,529	79,271	35,731	183,942	2,892,558
Less: Jobs credit.....	1,085	--	--	--	--	--	--
Guaranteed payments to partners.....	64,060	117,986	14,922	29,524	17,893	55,647	373,565
Rent paid.....	345,904	259,123	108,695	71,332	15,248	63,848	812,003
Interest paid.....	3,236,732	67,361	39,102	6,182	768	21,309	328,236
Taxes paid.....	1,174,142	78,407	27,011	13,197	4,781	33,418	322,433
Bad debts.....	48,713	5,737	370	47	131	5,188	122,709
Repairs.....	425,775	48,360	24,619	7,682	465	15,594	158,623
Depreciation.....	2,267,257	123,732	65,928	13,368	2,256	42,181	1,001,522
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	26,788	4,529	83	--	--	4,446	42,725
Employee benefit plans.....	271,374	6,131	2,416	692	--	3,023	179,496
Net loss from other partnerships and fiduciaries.....	456,628	14	--	--	--	14	87,692
Farm net loss.....	--	--	--	--	--	--	1,795
Net loss, noncapital assets.....	11,448	483	22	--	279	182	4,663
Other deductions.....	6,544,648	794,184	274,581	107,052	38,916	373,634	5,027,383
Net income (less deficit) from trade or business.....	-2,271,695	384,180	91,641	60,484	24,249	207,806	1,530,778
Net income.....	812,249	483,993	114,970	77,791	29,681	261,551	2,715,222
Deficit.....	3,083,944	99,813	23,329	17,307	5,431	53,745	1,184,444
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	152,762	12,593	3,707	205	2,770	5,811	460,655
Interest income.....	115,618	6,210	1,987	168	6	4,048	252,473
Dividend income.....	1,843	967	21	36	--	910	34,632
Royalty income.....	270	--	--	--	--	--	3,510
Net short-term capital gain (less loss).....	-353	531	--	--	--	531	-2,587
Net long-term capital gain (less loss).....	32,203	4,302	1,116	--	2,765	422	172,115
Other portfolio income (net).....	3,180	583	583	--	--	--	491
Real estate rental income (less deficit).....	118,031	6,085	2,409	4,441	--	-765	50,017
Net income.....	253,444	7,222	2,409	4,474	--	338	115,713
Deficit.....	135,413	1,137	--	34	--	1,103	65,696
Net income (less deficit) from other rental activity.....	2,040	2,624	--	1,398	--	1,225	534,627
Net income.....	7,746	2,624	--	1,398	--	1,225	1,551,687
Deficit.....	5,706	--	--	--	--	--	1,017,080
Total net income (less deficit)*.....	-2,030,711	400,648	96,641	66,528	24,255	213,224	2,406,528
Net income.....	1,101,595	497,380	117,174	83,266	29,681	267,240	4,534,870
Deficit.....	3,132,305	96,712	20,532	16,738	5,426	54,016	2,128,342

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued						
	Hotels and other lodging places--cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships.....	5,326	17,728	3,970	4,666	688	8,404	34,559
Number of partners.....	65,563	38,382	8,718	9,542	1,434	18,690	582,426
Total assets.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
<b>Income and deductions from a trade or business:</b>							
Total income.....	10,068,718	2,430,023	729,580	399,045	101,512	1,199,885	16,165,592
Business receipts.....	9,532,028	2,404,482	715,821	396,439	97,496	1,194,726	15,313,145
Ordinary income from other partnerships and fiduciaries.....	136,151	--	--	--	--	--	130,451
Farm net profit.....	927	192	--	--	--	192	--
Net gain, noncapital assets.....	63,317	9,690	4,752	14	3,966	957	163,028
Other income (net).....	336,294	15,659	9,007	2,592	50	4,010	558,967
Total deductions.....	9,277,700	1,946,823	614,610	321,815	71,832	938,566	13,479,288
Cost of sales and operations.....	4,498,728	495,871	93,191	68,456	14,097	320,127	5,940,205
Inventory, beginning of year.....	73,169	27,495	3,559	4,016	1,289	18,632	137,324
Purchases.....	464,275	253,600	46,743	43,775	3,473	159,609	3,059,381
Cost of labor.....	529,338	77,544	20,563	15,318	9,600	32,063	1,071,656
Additional inventory costs (section 263A).....	3,119	6,794	--	2,850	--	3,944	6,377
Other costs.....	3,490,505	145,386	24,487	8,187	873	111,839	1,610,550
Less: Inventory, end of year.....	61,678	27,817	2,162	5,689	1,138	18,828	157,624
Salaries and wages.....	892,311	356,055	126,972	62,770	26,601	139,712	2,032,789
Less: Jobs credit.....	555	--	--	--	--	--	--
Guaranteed payments to partners.....	19,679	82,160	13,940	20,122	2,796	45,303	223,922
Rent paid.....	114,312	186,304	74,787	56,359	7,088	48,070	620,680
Interest paid.....	666,923	42,466	22,569	5,263	149	14,485	172,757
Taxes paid.....	376,887	59,770	19,498	10,742	2,745	26,784	241,789
Bad debts.....	12,615	2,887	370	--	6	2,511	55,485
Repairs.....	142,074	34,792	16,167	5,103	181	13,341	131,041
Depreciation.....	544,535	76,773	36,397	9,621	528	30,227	458,803
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	6,493	4,529	83	--	--	4,446	27,397
Employee benefit plans.....	70,522	4,514	2,155	692	--	1,668	139,842
Net loss from other partnerships and fiduciaries.....	10,530	14	--	--	--	14	30,264
Farm net loss.....	--	--	--	--	--	--	1,795
Net loss, noncapital assets.....	2,355	464	22	--	279	163	1,186
Other deductions.....	1,920,290	600,224	208,460	82,687	17,361	291,716	3,401,332
<b>Net income (less deficit) from trade or business.....</b>	<b>791,018</b>	<b>483,200</b>	<b>114,970</b>	<b>77,230</b>	<b>29,681</b>	<b>261,319</b>	<b>2,686,303</b>
Net income.....	809,128	483,993	114,970	77,791	29,681	261,551	2,706,502
Deficit.....	18,110	793	--	561	--	232	20,199
<b>Portfolio income (less deficit) distributed</b>							
directly to partners.....	103,715	11,849	3,319	197	2,765	5,568	363,146
Interest income.....	64,175	5,553	1,621	161	--	3,772	186,542
Dividend income.....	1,579	880	--	36	--	843	34,002
Royalty income.....	287	--	--	--	--	--	1,093
Net short-term capital gain (less loss).....	-85	531	--	--	--	531	-3,290
Net long-term capital gain (less loss).....	35,546	4,302	1,116	--	2,765	422	144,309
Other portfolio income (net).....	2,232	583	583	--	--	--	491
<b>Real estate rental income (less deficit).....</b>	<b>242,205</b>	<b>4,521</b>	<b>--</b>	<b>4,441</b>	<b>--</b>	<b>81</b>	<b>105,126</b>
Net income.....	242,262	4,813	--	4,474	--	338	111,048
Deficit.....	57	291	--	34	--	258	5,922
<b>Net income (less deficit) from other rental activity.....</b>	<b>118</b>	<b>2,624</b>	<b>--</b>	<b>1,398</b>	<b>--</b>	<b>1,225</b>	<b>1,521,314</b>
Net income.....	118	2,624	--	1,398	--	1,225	1,537,331
Deficit.....	--	--	--	--	--	--	16,017
<b>Total net income<sup>1</sup>.....</b>	<b>1,101,595</b>	<b>497,360</b>	<b>117,174</b>	<b>83,266</b>	<b>29,681</b>	<b>267,240</b>	<b>4,534,670</b>

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	21,368	14,400	9,572	4,828	6,968	8,062	28,057
Number of partners.....	51,178	31,196	20,688	10,508	19,983	17,810	319,333
Total assets.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,676,845
Income and deductions from a trade or business:							
Total income.....	4,929,817	2,590,954	1,708,552	882,402	2,338,863	945,417	17,810,661
Business receipts.....	4,801,070	2,572,821	1,692,754	880,067	2,228,249	943,321	16,149,311
Ordinary income from other partnerships and fiduciaries.....	2,851	--	--	--	2,851	--	92,883
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	83,612	927	68	880	82,685	1,031	69,308
Other income (net).....	42,283	17,206	15,730	1,475	25,077	1,066	1,499,159
Total deductions.....	4,541,143	2,291,834	1,531,923	759,711	2,249,510	838,036	17,319,394
Cost of sales and operations.....	2,078,879	1,320,986	875,929	445,057	757,893	444,238	4,279,871
Inventory, beginning of year.....	191,161	94,703	48,531	46,172	96,458	59,229	279,770
Purchases.....	1,482,330	1,049,326	711,623	337,702	433,004	343,437	1,263,074
Cost of labor.....	170,584	115,773	66,406	49,367	54,811	45,811	226,330
Additional inventory costs (section 263A).....	1,912	545	--	545	1,367	2,790	29,417
Other costs.....	402,029	145,932	96,771	49,161	256,097	48,076	2,847,352
Less: Inventory, end of year.....	186,027	95,905	51,789	44,116	90,122	55,104	366,072
Salaries and wages.....	487,484	188,328	115,244	73,083	299,156	85,797	3,095,419
Less: Jobs credit.....	--	--	--	--	--	--	1,330
Guaranteed payments to partners.....	121,495	97,910	78,171	19,739	23,585	50,087	150,125
Rent paid.....	294,293	119,947	81,854	38,093	174,346	40,575	479,661
Interest paid.....	172,051	33,513	21,678	11,834	138,539	9,433	595,774
Taxes paid.....	138,812	64,006	43,660	20,346	74,806	19,576	495,244
Bad debts.....	9,139	2,597	1,897	701	6,542	769	36,523
Repairs.....	50,364	22,547	13,653	8,894	27,817	10,703	196,408
Depreciation.....	432,821	50,363	29,287	21,076	382,458	17,227	1,441,754
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	8,887	610	114	496	8,278	296	39,489
Employee benefit plans.....	32,874	3,601	2,352	1,249	29,273	8,130	98,528
Net loss from other partnerships and fiduciaries.....	631	--	--	--	631	--	183,260
Farm net loss.....	1,430	168	--	168	1,262	--	--
Net loss, noncapital assets.....	--	--	--	--	--	5	22,125
Other deductions.....	711,984	387,059	268,085	118,974	324,925	151,200	6,206,543
Net income (less deficit) from trade or business.....	388,674	299,320	176,629	122,691	89,353	107,381	491,266
Net income.....	503,037	361,255	226,169	135,086	141,782	142,856	2,313,044
Deficit.....	114,363	61,934	49,539	12,395	52,429	35,475	1,821,778
Portfolio income (less deficit) distributed							
directly to partners.....	5,494	1,326	823	503	4,168	7,726	443,276
Interest income.....	4,050	865	385	480	3,185	962	119,210
Dividend income.....	81	70	70	--	11	--	3,639
Royalty income.....	--	--	--	--	--	6,764	157,891
Net short-term capital gain (less loss).....	85	44	44	--	41	--	1,860
Net long-term capital gain (less loss).....	325	324	324	--	1	--	157,928
Other portfolio income (net).....	953	23	--	23	930	--	2,748
Real estate rental income (less deficit).....	10,084	3,183	362	2,822	6,880	-3,098	14,006
Net income.....	11,984	5,006	2,159	2,847	6,979	--	19,770
Deficit.....	1,921	1,822	1,797	25	98	3,098	5,763
Net income (less deficit) from other rental activity.....	4,291	3,650	3,650	--	640	477	5,050
Net income.....	14,358	3,650	3,650	--	10,708	477	6,889
Deficit.....	10,067	--	--	--	10,067	--	1,839
Total net income (less deficit)¹.....	408,112	307,112	181,096	126,018	100,989	112,486	793,811
Net income.....	530,171	369,532	231,127	138,405	160,639	146,658	2,514,433
Deficit.....	122,059	62,420	50,031	12,389	59,639	34,172	1,720,623

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Services--Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	12,962	9,766	5,894	3,872	3,196	5,421	13,582
Number of partners.....	29,439	20,740	12,283	8,477	8,700	11,448	201,944
Total assets.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Income and deductions from a trade or business:							
Total income.....	3,874,878	2,035,489	1,290,253	745,236	1,839,389	768,970	11,181,053
Business receipts.....	3,750,529	2,018,842	1,275,057	743,785	1,731,687	766,894	10,245,615
Ordinary income from other partnerships and fiduciaries.....	2,754	--	--	--	2,754	--	89,936
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	82,757	73	68	6	82,683	1,010	33,648
Other income (net).....	38,839	16,573	15,128	1,445	22,266	1,066	811,853
Total deductions.....	3,373,075	1,674,980	1,064,830	610,150	1,698,095	627,415	8,889,663
Cost of sales and operations.....	1,554,609	999,793	631,838	367,955	554,816	348,045	2,568,750
Inventory, beginning of year.....	123,018	71,582	30,192	41,389	51,436	42,223	141,403
Purchases.....	1,125,641	856,223	551,879	304,344	269,417	287,689	806,962
Cost of labor.....	125,104	89,179	47,690	41,489	35,926	36,867	146,738
Additional inventory costs (section 263A).....	1,912	545	--	545	1,367	320	26,540
Other costs.....	294,482	48,732	27,764	20,968	245,750	27,384	1,619,650
Less: Inventory, end of year.....	126,211	70,854	30,074	40,781	55,356	46,438	172,542
Salaries and wages.....	368,721	142,707	82,134	60,573	226,014	57,211	1,475,933
Less: Jobs credit.....	--	--	--	--	--	--	286
Guaranteed payments to partners.....	50,766	35,335	27,590	7,746	15,431	31,610	88,730
Rent paid.....	206,060	86,513	56,710	29,802	119,547	31,533	273,304
Interest paid.....	128,033	20,388	13,126	7,260	107,648	5,282	198,276
Taxes paid.....	103,627	49,542	31,957	17,585	54,086	13,353	268,333
Bad debts.....	6,747	1,922	1,458	464	4,825	769	15,549
Repairs.....	33,323	17,190	10,062	7,128	16,133	6,597	89,573
Depreciation.....	389,456	37,893	22,436	15,457	351,562	12,328	677,386
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	8,840	563	67	496	8,278	296	18,361
Employee benefit plans.....	28,084	1,958	1,362	596	26,126	2,238	36,526
Net loss from other partnerships and fiduciaries.....	631	--	--	--	631	--	18,506
Farm net loss.....	1,430	168	--	168	1,262	--	--
Net loss, noncapital assets.....	--	--	--	--	--	--	3,954
Other deductions.....	492,748	281,010	186,090	94,920	211,737	118,152	3,158,766
Net income (less deficit) from trade or business.....	501,803	360,509	225,423	135,086	141,294	141,555	2,291,390
Net income.....	503,037	361,255	226,169	135,086	141,782	142,856	2,312,830
Deficit.....	1,234	746	746	--	488	1,301	21,440
Portfolio income (less deficit) distributed							
directly to partners.....	2,948	1,202	731	472	1,746	7,725	222,655
Interest income.....	1,568	764	293	472	804	960	88,009
Dividend income.....	81	70	70	--	11	--	2,589
Royalty income.....	--	--	--	--	--	6,764	110,597
Net short-term capital gain (less loss).....	44	44	44	--	--	--	3,663
Net long-term capital gain (less loss).....	325	324	324	--	1	--	17,155
Other portfolio income (net).....	930	--	--	--	930	--	643
Real estate rental income (less deficit).....	11,430	4,539	1,692	2,847	6,892	-3,098	15,106
Net income.....	11,974	5,006	2,159	2,847	6,968	--	16,008
Deficit.....	543	467	467	--	76	3,098	902
Net income (less deficit) from other rental activity.....	14,358	3,650	3,650	--	10,708	477	6,100
Net income.....	14,358	3,650	3,650	--	10,708	477	6,100
Deficit.....	--	--	--	--	--	--	--
Total net income <sup>1</sup> .....	530,171	369,532	231,127	138,405	180,639	146,658	2,514,433

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>						
Number of partnerships.....	28,483	8,529	19,954	28,405	2,020	5,899
Number of partners.....	189,446	42,539	146,907	146,288	4,783	14,094
Total assets.....	19,076,142	2,050,936	17,025,206	10,781,404	35,327	868,342
<b>Income and deductions from a trade or business:</b>						
Total income.....	34,714,812	12,316,011	22,398,800	49,552,121	198,267	4,726,703
Business receipts.....	32,286,274	10,531,078	21,755,197	48,453,645	196,536	4,690,492
Ordinary income from other partnerships and fiduciaries.....	134,740	10,157	124,583	11,387	--	1,293
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	158,133	40,037	118,097	2,751	--	131
Other income (net).....	2,135,664	1,734,740	400,924	1,084,338	1,731	34,787
Total deductions.....	27,708,819	7,661,210	20,047,609	31,623,032	189,828	4,313,303
Cost of sales and operations.....	2,616,517	289,111	2,327,406	596,743	--	2,013,741
Inventory, beginning of year.....	41,512	1,567	39,945	2,255	--	1,220
Purchases.....	499,877	32,225	467,651	20,390	--	87,948
Cost of labor.....	457,868	16,598	441,270	22,520	--	505,479
Additional inventory costs (section 263A).....	16,382	12,229	4,153	--	--	--
Other costs.....	1,635,434	228,327	1,407,108	470,345	--	1,420,959
Less: Inventory, end of year.....	50,159	1,835	48,324	4,238	--	1,866
Salaries and wages.....	7,828,571	2,443,468	5,385,104	13,691,964	75,808	746,903
Less: Jobs credit.....	1,338	--	1,338	151	--	2
Guaranteed payments to partners.....	1,084,519	520,624	563,895	1,860,235	11,909	169,166
Rent paid.....	1,316,762	472,175	844,587	3,750,048	23,971	145,568
Interest paid.....	885,263	57,786	827,477	270,955	2,936	30,434
Taxes paid.....	909,457	190,975	718,483	1,365,508	9,759	90,733
Bad debts.....	376,091	19,275	356,816	62,934	244	2,118
Repairs.....	314,337	73,939	240,399	226,594	2,953	13,155
Depreciation.....	1,013,901	139,004	874,897	757,824	4,060	34,356
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	131,601	87,915	43,687	424,216	--	14,019
Employee benefit plans.....	589,765	289,642	300,123	530,699	2,003	44,680
Net loss from other partnerships and fiduciaries.....	93,660	6,196	87,464	2,804	--	190
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	820	38	782	3,823	3	7
Other deductions.....	10,548,893	3,071,064	7,477,829	8,078,837	55,981	1,008,233
Net income (less deficit) from trade or business.....	7,005,992	4,654,801	2,351,191	17,929,090	8,639	413,400
Net income.....	8,000,587	4,706,885	3,293,702	18,119,989	22,153	496,006
Deficit.....	994,595	52,084	942,511	190,900	13,514	82,607
<b>Portfolio income (less deficit) distributed directly to partners:</b>						
Interest income.....	298,786	79,023	219,763	132,467	55	6,402
Dividend income.....	91,821	12,001	79,819	74,009	55	4,940
Royalty income.....	5,429	277	5,152	20,671	--	1,321
Net short-term capital gain (less loss).....	1	--	1	411	--	15
Net long-term capital gain (less loss).....	251	299	-48	5,533	--	105
Net portfolio income (net).....	201,064	66,311	134,753	1,510	--	-40
Real estate rental income (less deficit).....	220	135	85	30,334	--	61
Net income.....	-11,905	1,491	-13,396	12,819	--	374
Deficit.....	50,273	8,035	42,238	22,177	--	1,053
Net income (less deficit) from other rental activity.....	62,178	6,544	55,634	9,358	--	679
Net income.....	38,513	6,715	31,798	5,022	--	24
Deficit.....	39,125	6,718	32,407	5,022	--	24
Total net income (less deficit).....	612	3	609	--	--	--
Net income.....	7,130,071	4,675,420	2,454,851	18,072,355	8,694	420,134
Deficit.....	8,137,901	4,730,890	3,407,012	18,259,736	22,163	500,643
Deficit.....	1,007,830	55,470	952,360	187,381	13,469	80,509

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships.....	22,358	7,112	15,248	24,955	1,538	4,987
Number of partners.....	121,688	32,019	89,669	128,984	3,480	11,966
Total assets.....	12,105,525	1,740,111	10,365,414	10,553,361	4,974	548,776
<b>Income and deductions from a trade or business:</b>						
Total income.....	28,888,860	11,531,142	17,357,717	48,648,213	95,435	3,783,099
Business receipts.....	26,639,522	9,763,263	16,876,259	47,657,267	93,818	3,748,265
Ordinary income from other partnerships and fiduciaries.....	131,273	10,157	121,116	11,387	--	1,187
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	136,744	39,777	96,967	2,716	--	99
Other income (net).....	1,981,320	1,717,945	263,376	976,843	1,618	33,549
Total deductions.....	20,907,508	6,824,918	14,082,589	30,529,528	73,282	3,287,093
Cost of sales and operations.....	2,088,258	225,163	1,863,095	370,288	--	1,427,693
Inventory, beginning of year.....	35,313	1,184	34,129	--	--	734
Purchases.....	456,150	30,493	425,657	5,769	--	79,143
Cost of labor.....	370,239	16,598	353,641	20,293	--	436,410
Additional inventory costs (section 263A).....	16,382	12,229	4,153	--	--	--
Other costs.....	1,234,608	165,825	1,068,783	338,956	--	912,086
Less: Inventory, end of year.....	40,037	1,166	38,870	--	--	681
Salaries and wages.....	6,082,985	2,277,282	3,805,702	13,389,904	21,352	645,389
Less: Jobs credit.....	1,255	--	1,255	151	--	2
Guaranteed payments to partners.....	798,410	383,499	414,911	1,725,112	11,909	97,980
Rent paid.....	1,010,319	426,475	583,845	3,640,638	10,405	115,401
Interest paid.....	456,528	51,056	405,472	253,972	440	9,922
Taxes paid.....	675,609	177,345	498,263	1,341,910	3,278	75,420
Bad debts.....	271,619	18,792	252,827	62,436	--	1,843
Repairs.....	250,720	65,886	184,834	220,795	703	11,855
Depreciation.....	638,058	113,117	524,941	750,333	528	26,854
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	122,970	84,563	38,406	416,253	--	11,538
Employee benefit plans.....	483,607	261,036	202,570	522,667	103	35,299
Net loss from other partnerships and fiduciaries.....	4,267	3,455	812	2,804	--	39
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	250	32	218	3,547	--	7
Other deductions.....	8,025,162	2,717,214	5,307,948	7,829,022	24,564	827,854
Net income (less deficit) from trade or business.....	7,981,352	4,706,224	3,275,128	18,118,685	22,153	496,006
Net income.....	7,995,721	4,706,885	3,288,836	18,119,989	22,153	496,006
Deficit.....	14,369	661	13,708	1,305	--	--
<b>Portfolio income (less deficit) distributed</b>						
directly to partners.....	291,590	66,958	224,632	130,705	10	5,261
Interest income.....	76,486	11,521	64,965	72,432	10	3,811
Dividend income.....	5,330	277	5,054	20,489	--	1,310
Royalty income.....	1	--	1	411	--	15
Net short-term capital gain (less loss).....	1,044	299	745	5,558	--	105
Net long-term capital gain (less loss).....	208,596	54,815	153,781	1,483	--	40
Other portfolio income (net).....	133	47	85	30,333	--	61
Real estate rental income (less deficit).....	35,528	6,151	29,377	12,380	--	560
Net income.....	42,087	7,624	34,463	21,738	--	119
Deficit.....	6,559	1,473	5,086	9,358	--	679
Net income (less deficit) from other rental activity.....	39,071	6,670	32,401	5,006	--	--
Net income.....	39,080	6,673	32,407	5,006	--	--
Deficit.....	9	3	6	--	--	--
Total net income <sup>1</sup> .....	8,137,901	4,730,890	3,407,012	18,259,736	22,163	500,643

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>						
Number of partnerships.....	10,585	4,984	5,600	8,472	14,123	2,428
Number of partners.....	45,827	28,179	17,648	114,232	62,839	7,968
Total assets.....	4,689,455	2,951,707	1,737,748	8,607,253	1,800,701	31,254
<b>Income and deductions from a trade or business:</b>						
Total income.....	17,259,146	12,522,005	4,737,141	6,927,018	2,674,309	250,049
Business receipts.....	17,133,260	12,466,829	4,666,432	6,064,662	2,484,237	249,796
Ordinary income from other partnerships and fiduciaries.....	4,960	2,328	2,632	397,416	2,132	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	677	524	153	6,190	41,207	--
Other income (net).....	120,249	52,325	67,924	458,750	146,733	254
Total deductions.....	13,215,778	9,549,093	3,666,885	5,521,031	2,418,757	221,868
Cost of sales and operations.....	141,761	103,322	38,440	2,402,095	1,010,145	130,495
Inventory, beginning of year.....	236	236	--	189,622	70,711	7,138
Purchases.....	3,415	757	2,658	264,307	316,079	101,198
Cost of labor.....	102,969	75,685	27,284	1,373,723	64,987	34,423
Additional inventory costs (section 263A).....	--	--	--	13,599	45	--
Other costs.....	35,406	26,908	8,498	487,327	622,880	3,516
Less: Inventory, end of year.....	265	265	--	119,703	65,378	15,781
Salaries and wages.....	6,203,103	4,487,890	1,715,213	967,179	248,566	8,850
Less: Jobs credit.....	1,138	1,033	105	105	--	--
Guaranteed payments to partners.....	1,083,106	864,064	219,041	269,106	61,819	4,470
Rent paid.....	1,120,055	822,561	297,494	135,691	64,219	8,463
Interest paid.....	156,089	102,542	53,547	137,641	41,478	863
Taxes paid.....	524,591	421,554	103,038	98,694	33,160	4,128
Bad debts.....	6,022	5,795	227	10,247	15,244	93
Repairs.....	55,724	31,825	23,900	18,456	26,510	2,516
Depreciation.....	354,341	258,193	96,147	87,560	98,208	1,533
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	152,091	122,853	29,238	31,845	1,960	252
Employee benefit plans.....	171,394	113,401	57,993	70,788	7,697	120
Net loss from other partnerships and fiduciaries.....	2,854	2,854	--	54,844	28,340	373
Farm net loss.....	5,917	5,917	--	--	1,291	--
Net loss, noncapital assets.....	1,008	1,008	--	3,842	51	10
Other deductions.....	3,238,860	2,206,346	1,032,514	1,233,147	780,070	59,701
Net income (less deficit) from trade or business.....	4,043,368	2,972,913	1,070,455	1,405,987	255,552	28,181
Net income.....	4,081,796	2,993,009	1,088,787	1,642,985	502,267	30,431
Deficit.....	38,428	20,096	18,331	236,997	246,714	2,250
<b>Portfolio income (less deficit) distributed directly to partners.....</b>						
Interest income.....	55,264	33,654	21,611	521,453	61,166	19,292
Dividend income.....	33,158	20,392	12,766	96,652	9,136	302
Royalty income.....	2,503	1,916	587	26,554	148	--
Net short-term capital gain (less loss).....	745	745	--	100,161	3,024	--
Net long-term capital gain (less loss).....	-111	-240	129	227,236	1,672	-398
Other portfolio income (net).....	6,921	6,439	482	70,773	47,162	19,388
Real estate rental income (less deficit).....	12,049	4,402	7,647	76	24	--
Net income.....	-1,304	1,594	-2,898	-15,582	240	--
Deficit.....	3,064	1,889	1,175	10,752	425	--
Net income (less deficit) from other rental activity.....	4,368	295	4,073	26,334	185	--
Net income.....	224	224	--	4,434	-25,648	--
Deficit.....	224	224	--	4,434	--	--
Total net income (less deficit).....	--	--	--	--	25,648	--
Net income.....	4,090,742	3,002,186	1,088,557	1,618,283	242,476	28,483
Deficit.....	4,129,624	3,020,444	1,109,180	1,838,641	513,212	30,668
Net income.....	38,882	18,258	20,624	220,358	270,736	2,185

Footnotes at end of table.

# Partnership Returns, 1993

**Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships.....	7,917	4,457	3,460	5,827	7,642	1,337
Number of partners.....	39,875	26,743	12,932	103,410	29,883	3,238
Total assets.....	4,524,880	2,859,243	1,665,636	6,897,906	974,685	30,076
Income and deductions from a trade or business:						
Total income.....	16,796,393	12,332,068	4,466,324	6,524,738	2,083,245	246,918
Business receipts.....	16,873,756	12,277,304	4,396,452	5,724,382	2,018,474	246,905
Ordinary income from other partnerships and fiduciaries.....	4,351	2,328	2,023	388,655	2,132	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	117	112	5	6,190	40,975	--
Other income (net).....	120,169	52,325	67,844	405,511	21,664	13
Total deductions.....	12,717,882	9,339,119	3,378,763	4,909,991	1,581,132	216,467
Cost of sales and operations.....	107,426	102,787	4,639	2,316,355	783,177	130,300
Inventory, beginning of year.....	205	205	--	182,248	16,992	7,102
Purchases.....	3,415	757	2,658	256,982	214,951	100,985
Cost of labor.....	75,851	75,685	166	1,361,640	31,940	34,423
Additional inventory costs (section 263A).....	--	--	--	2,013	45	--
Other costs.....	28,217	26,402	1,815	437,426	552,942	3,516
Less: Inventory, end of year.....	262	262	--	113,317	34,514	15,726
Salaries and wages.....	6,034,288	4,412,017	1,622,271	847,104	167,852	8,850
Less: Jobs credit.....	1,138	1,033	105	105	--	--
Guaranteed payments to partners.....	987,934	819,061	168,873	250,664	44,856	4,470
Rent paid.....	1,084,752	807,038	277,715	129,961	41,662	6,411
Interest paid.....	146,070	96,288	49,782	108,110	14,961	863
Taxes paid.....	508,641	413,564	95,077	89,110	21,707	4,128
Bad debts.....	5,569	5,342	227	6,340	5,883	93
Repairs.....	54,162	31,122	23,040	16,047	22,847	2,516
Depreciation.....	345,203	253,700	91,503	49,565	55,896	1,531
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	150,503	122,277	28,226	30,744	1,693	252
Employee benefit plans.....	162,088	109,393	52,695	60,492	3,417	120
Net loss from other partnerships and fiduciaries.....	2,654	2,654	--	3,852	328	--
Farm net loss.....	5,917	5,917	--	--	--	--
Net loss, noncapital assets.....	971	971	--	3,748	51	10
Other deductions.....	3,122,641	2,157,820	964,820	998,004	416,781	56,942
Net income (less deficit) from trade or business.....	4,080,511	2,992,950	1,087,561	1,614,747	502,114	30,431
Net income.....	4,080,672	2,993,009	1,087,662	1,642,465	502,267	30,431
Deficit.....	161	59	101	27,718	153	--
Portfolio income (less deficit) distributed						
directly to partners.....	53,522	32,151	21,371	496,703	11,700	19,227
Interest income.....	31,488	18,902	12,585	94,036	7,573	237
Dividend income.....	2,456	1,915	541	25,962	148	--
Royalty income.....	745	745	--	96,337	3,024	--
Net short-term capital gain (less loss).....	-125	-240	115	227,199	350	-398
Net long-term capital gain (less loss).....	6,909	6,427	482	53,106	582	19,388
Other portfolio income (net).....	12,049	4,402	7,647	64	24	--
Real estate rental income (less deficit).....	2,152	1,307	846	3,060	418	--
Net income.....	2,776	1,601	1,175	9,455	425	--
Deficit.....	624	295	329	6,394	7	--
Net income (less deficit) from other rental activity.....	224	224	--	4,434	-88	--
Net income.....	224	224	--	4,434	--	--
Deficit.....	--	--	--	--	88	--
Total net income <sup>1</sup> .....	4,129,624	3,020,444	1,109,180	1,838,641	513,212	30,668

<sup>1</sup>Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gain and long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

NOTE: Detail may not add to totals because of rounding.



# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	1,467,567	119,960	98,394	45,016	983	8,852	1,336
Number of partners.....	15,626,848	588,188	396,394	148,805	2,412	115,401	3,537
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	976,967	59,246	47,853	20,647	413	6,322	924
Number of partners.....	13,117,383	426,022	260,875	80,651	1,161	108,959	2,652
<b>Total assets</b> .....	<b>2,118,268,141</b>	<b>38,946,667</b>	<b>27,200,110</b>	<b>9,587,962</b>	<b>717,528</b>	<b>5,232,572</b>	<b>974,549</b>
Cash.....	79,601,201	1,825,731	1,424,776	589,021	75,225	328,476	10,768
Trade notes and accounts receivable.....	112,166,670	1,381,947	763,290	138,729	38,650	227,798	59,733
Less: Allowance for bad debts.....	2,345,802	6,792	3,274	331	961	515	166
Inventories.....	71,278,725	1,985,946	1,696,874	315,349	3,420	168,616	459,811
U.S. Government obligations.....	37,638,620	104,592	104,538	46,958	--	17,598	3,065
Tax-exempt securities.....	18,721,433	49,459	49,459	25,600	151	4,423	4,383
Other current assets.....	196,302,565	2,686,217	1,832,074	603,049	111,104	316,472	54,960
Mortgage and real estate loans.....	37,429,522	392,166	254,058	86,550	29,185	96,396	149
Other investments.....	447,707,676	2,544,511	1,857,053	628,210	82,651	435,007	15,106
Depreciable assets.....	1,140,428,264	22,397,977	18,858,493	5,819,301	351,493	3,939,164	339,128
Less: Accumulated depreciation.....	442,306,350	12,904,075	11,114,866	3,830,031	145,901	2,062,236	182,251
Depletable assets.....	26,729,112	4,229,230	58,114	21,243	--	25,663	--
Less: Accumulated depletion.....	8,408,111	452,637	8,131	1,512	--	730	--
Land.....	206,500,951	10,093,263	9,126,312	4,396,239	150,916	1,282,105	195,907
Intangible assets.....	90,595,009	436,700	369,104	61,674	7,812	80,646	618
Less: Accumulated amortization.....	36,888,240	119,322	90,650	32,385	2,758	36,770	83
Other assets.....	143,116,894	4,301,754	2,022,886	720,297	16,542	430,460	13,419
<b>Total liabilities and capital</b> .....	<b>2,118,268,141</b>	<b>38,946,667</b>	<b>27,200,110</b>	<b>9,587,962</b>	<b>717,528</b>	<b>5,232,572</b>	<b>974,549</b>
Accounts payable.....	79,764,998	987,528	671,348	175,431	10,531	147,784	72,862
Mortgages, notes, bonds payable in less than 1 year.....	131,148,176	4,423,744	3,918,515	1,711,985	19,143	353,287	272,929
Other current liabilities.....	272,979,891	2,155,230	1,335,954	189,829	89,170	862,383	15,275
Nonrecourse loans.....	477,709,746	998,726	517,079	169,602	9,602	300,466	--
Mortgages, notes, bonds payable in 1 year or more.....	488,793,170	11,921,300	10,173,384	3,334,285	95,012	2,586,337	299,889
Other liabilities.....	169,234,813	1,982,784	1,259,057	297,710	93,594	374,804	-12,746
Partners' capital accounts.....	498,637,347	16,477,355	9,326,773	3,709,120	400,476	607,511	326,340
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	869,817	75,647	62,348	33,797	956	4,145	1,031
Number of partners.....	9,237,228	356,729	271,441	113,979	2,332	86,698	2,712
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	582,248	36,349	28,903	15,881	396	2,707	619
Number of partners.....	7,594,519	250,343	181,280	62,393	1,081	82,620	1,827
<b>Total assets</b> .....	<b>1,308,665,805</b>	<b>24,466,399</b>	<b>16,051,822</b>	<b>7,479,616</b>	<b>553,364</b>	<b>2,431,381</b>	<b>575,493</b>
Cash.....	58,516,597	1,458,182	1,166,129	503,481	74,355	288,743	-1,034
Trade notes and accounts receivable.....	88,458,068	925,977	452,772	75,584	30,722	104,477	52,289
Less: Allowance for bad debts.....	1,677,744	5,699	2,324	121	961	224	166
Inventories.....	47,596,407	1,179,332	963,180	251,375	2,736	50,531	281,962
U.S. Government obligations.....	33,290,268	83,930	83,875	46,958	--	--	--
Tax-exempt securities.....	9,653,452	45,036	45,036	25,600	151	--	4,383
Other current assets.....	133,594,408	2,091,524	1,351,536	548,121	106,709	195,003	8,683
Mortgage and real estate loans.....	30,032,191	383,980	260,430	35,616	29,185	96,308	--
Other investments.....	384,752,407	1,576,417	1,193,926	590,424	52,989	278,994	3,824
Depreciable assets.....	538,670,298	12,691,830	10,864,063	4,676,910	256,081	1,684,035	192,741
Less: Accumulated depreciation.....	226,608,196	8,201,751	7,095,099	3,176,958	120,567	1,074,759	99,347
Depletable assets.....	19,177,157	3,273,368	35,319	19,388	--	10,519	--
Less: Accumulated depletion.....	6,613,725	202,212	1,155	955	--	--	--
Land.....	96,132,529	5,867,141	5,360,837	3,299,761	111,946	537,537	123,329
Intangible assets.....	42,358,292	296,211	252,571	33,901	2,508	26,962	--
Less: Accumulated amortization.....	15,382,952	46,950	31,288	8,399	838	13,292	--
Other assets.....	76,716,348	3,050,085	1,152,014	558,928	8,348	246,547	8,829
<b>Total liabilities and capital</b> .....	<b>1,308,665,805</b>	<b>24,466,399</b>	<b>16,051,822</b>	<b>7,479,616</b>	<b>553,364</b>	<b>2,431,381</b>	<b>575,493</b>
Accounts payable.....	51,416,021	500,371	311,041	102,808	8,156	24,941	68,511
Mortgages, notes, bonds payable in less than 1 year.....	87,285,819	2,237,224	1,982,363	1,099,762	6,328	134,781	130,428
Other current liabilities.....	170,157,289	1,195,726	513,838	79,873	13,650	293,300	9,152
Nonrecourse loans.....	158,075,994	256,150	226,537	157,423	--	31,779	--
Mortgages, notes, bonds payable in 1 year or more.....	219,324,698	5,803,609	4,867,665	2,201,380	66,866	1,177,929	101,422
Other liabilities.....	91,253,590	1,045,971	655,727	225,379	48,910	163,611	-15,886
Partners' capital accounts.....	531,152,395	13,427,347	7,494,652	3,612,989	409,455	605,039	281,866

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Agriculture, forestry, and fishing—Continued						
	Farms—Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	14,190	3,904	12,464	772	8,323	2,555	21,566
Number of partners.....	39,284	10,950	30,586	2,166	34,382	8,871	191,794
Partnerships reporting balance sheet data <sup>2</sup> :							
Number of partnerships.....	6,237	1,290	4,690	590	5,111	1,629	11,393
Number of partners.....	19,004	4,351	12,511	1,802	23,873	5,910	165,147
<b>Total assets</b> .....	<b>3,259,922</b>	<b>1,059,424</b>	<b>2,695,245</b>	<b>569,489</b>	<b>2,819,189</b>	<b>284,231</b>	<b>11,746,557</b>
Cash.....	107,980	128,163	46,990	29,000	77,505	31,649	400,955
Trade notes and accounts receivable.....	88,317	44,923	62,896	46,849	23,403	31,992	618,657
Less: Allowance for bad debts.....	140	--	473	562	126	--	3,518
Inventories.....	378,698	110,959	50,881	47,295	114,434	47,411	289,071
U.S. Government obligations.....	36,917	--	--	--	--	--	55
Tax-exempt securities.....	1,874	--	--	13,028	--	--	--
Other current assets.....	171,861	66,035	35,431	42,946	418,320	11,897	854,143
Mortgage and real estate loans.....	21,272	--	--	20,280	-97,774	98,000	138,108
Other investments.....	235,962	2,524	124,477	16,889	312,805	3,422	687,458
Depreciable assets.....	1,560,999	644,683	3,325,449	625,566	2,042,985	209,725	3,539,483
Less: Accumulated depreciation.....	988,039	310,478	2,042,119	347,878	1,035,588	170,346	1,789,209
Depletable assets.....	4,722	--	--	690	--	5,797	4,171,115
Less: Accumulated depletion.....	200	--	--	--	--	5,689	444,506
Land.....	1,338,709	181,650	610,468	50,966	917,047	22,304	966,952
Intangible assets.....	180,946	11,210	22,896	600	2,704	--	67,596
Less: Accumulated amortization.....	7,134	1,221	9,230	44	1,026	--	28,672
Other assets.....	127,179	180,975	467,579	23,864	44,500	-1,929	2,278,868
<b>Total liabilities and capital</b> .....	<b>3,259,922</b>	<b>1,059,424</b>	<b>2,695,245</b>	<b>569,489</b>	<b>2,819,189</b>	<b>284,231</b>	<b>11,746,557</b>
Accounts payable.....	28,334	5,906	70,492	95,684	9,863	54,461	316,180
Mortgages, notes, bonds payable in less than 1 year.....	501,207	176,985	459,760	47,345	356,877	16,997	507,229
Other current liabilities.....	86,482	10,823	16,622	13,361	47,584	4,425	819,276
Nonrecourse loans.....	2,715	34,619	--	--	74	--	481,647
Mortgages, notes, bonds payable in 1 year or more.....	861,106	449,159	1,547,845	370,442	581,096	48,213	1,747,916
Other liabilities.....	45,783	27,224	160,519	24,813	153,774	93,582	723,728
Partners' capital accounts.....	1,734,294	354,708	440,006	17,844	1,669,920	66,553	7,150,582
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	7,355	2,317	8,281	305	2,571	1,589	13,299
Number of partners.....	20,804	6,266	19,896	1,153	11,571	6,029	85,288
Partnerships reporting balance sheet data <sup>2</sup> :							
Number of partnerships.....	3,121	905	2,865	305	1,268	845	7,446
Number of partners.....	10,002	3,093	7,443	1,153	8,236	3,433	69,063
<b>Total assets</b> .....	<b>1,627,309</b>	<b>452,896</b>	<b>1,342,483</b>	<b>236,192</b>	<b>1,134,020</b>	<b>219,069</b>	<b>8,414,576</b>
Cash.....	60,079	48,731	77,358	26,163	60,698	27,554	292,053
Trade notes and accounts receivable.....	27,879	22,219	54,723	41,223	16,948	26,708	473,204
Less: Allowance for bad debts.....	--	--	290	562	--	--	3,375
Inventories.....	179,574	17,975	40,740	24,472	74,508	39,307	216,152
U.S. Government obligations.....	36,917	--	--	--	--	--	55
Tax-exempt securities.....	1,874	--	--	13,028	--	--	--
Other current assets.....	142,560	18,105	13,251	34,986	283,817	301	739,988
Mortgage and real estate loans.....	1,321	--	--	--	--	98,000	123,550
Other investments.....	157,781	70	46,274	2,036	58,113	3,422	382,491
Depreciable assets.....	791,934	383,295	1,724,107	275,728	802,135	77,098	1,827,766
Less: Accumulated depreciation.....	555,382	181,494	1,180,030	194,865	446,911	54,786	1,106,652
Depletable assets.....	4,722	--	--	690	--	--	3,238,049
Less: Accumulated depletion.....	200	--	--	--	--	--	201,057
Land.....	504,897	149,785	342,931	11,273	278,250	1,128	506,304
Intangible assets.....	179,411	374	8,813	600	--	--	43,640
Less: Accumulated amortization.....	6,303	63	2,350	44	--	--	15,663
Other assets.....	100,245	3,897	216,955	1,465	6,461	337	1,898,070
<b>Total liabilities and capital</b> .....	<b>1,627,309</b>	<b>452,896</b>	<b>1,342,483</b>	<b>236,192</b>	<b>1,134,020</b>	<b>219,069</b>	<b>8,414,576</b>
Accounts payable.....	5,669	1,372	21,089	63,629	5,265	9,601	189,329
Mortgages, notes, bonds payable in less than 1 year.....	221,914	46,311	112,795	30,467	182,579	16,997	254,861
Other current liabilities.....	71,133	832	13,712	9,440	20,635	2,110	681,889
Nonrecourse loans.....	2,715	34,619	--	--	--	--	29,614
Mortgages, notes, bonds payable in 1 year or more.....	267,161	122,909	550,998	45,130	287,393	46,477	935,945
Other liabilities.....	14,085	26,211	103,051	884	--	89,482	390,244
Partners' capital accounts.....	1,044,631	220,641	540,837	86,643	638,149	54,402	5,932,695

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Mining			Construction			Special trade contractors	
	Total	Oil and gas extraction	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>								
Number of partnerships <sup>1</sup> .....	31,892	28,909	2,982	61,910	24,684	37,000	4,835	4,136
Number of partners.....	1,431,073	1,402,458	28,616	154,474	71,550	82,361	10,112	8,931
<b>Partnerships reporting balance sheet data <sup>1</sup>:</b>								
Number of partnerships.....	22,900	20,605	2,296	28,961	12,730	16,227	2,431	1,309
Number of partners.....	1,083,881	1,057,014	26,867	72,600	34,490	38,101	5,178	3,119
<b>Total assets</b> .....	<b>51,367,267</b>	<b>41,319,691</b>	<b>10,047,575</b>	<b>13,917,415</b>	<b>12,030,977</b>	<b>1,878,391</b>	<b>254,204</b>	<b>44,424</b>
Cash.....	1,574,833	1,409,412	165,421	1,483,516	1,214,461	266,890	29,765	6,335
Trade notes and accounts receivable.....	3,277,069	2,219,329	1,057,741	2,725,296	2,319,092	401,337	76,082	13,621
Less: Allowance for bad debts.....	11,906	7,202	4,703	5,740	3,764	1,976	54	--
Inventories.....	978,385	509,806	468,579	2,309,217	2,208,446	100,771	8,594	2,410
U.S. Government obligations.....	374,135	373,941	194	49,584	38,399	11,185	--	--
Tax-exempt securities.....	162,048	150,111	11,937	25,347	13,768	11,579	--	--
Other current assets.....	2,574,217	2,258,979	315,238	1,877,220	1,668,044	208,222	11,038	2,918
Mortgage and real estate loans.....	28,395	26,752	1,642	141,604	139,097	2,507	--	--
Other investments.....	7,012,756	5,972,203	1,040,553	456,463	410,744	45,719	474	--
Depreciable assets.....	40,825,107	32,760,488	8,064,619	4,913,410	3,292,346	1,620,933	177,083	51,804
Less: Accumulated depreciation.....	24,858,450	21,144,833	3,713,617	2,395,948	1,413,754	982,124	63,309	33,904
Depletable assets.....	18,289,681	17,198,247	1,091,434	27,687	5,839	21,849	--	--
Less: Accumulated depletion.....	6,998,929	6,800,335	198,594	18,393	4,655	13,738	--	--
Land.....	736,541	412,387	324,154	997,176	906,735	90,441	1,448	354
Intangible assets.....	4,878,432	4,359,613	518,819	146,261	107,580	38,681	9,806	--
Less: Accumulated amortization.....	2,814,362	2,713,259	101,103	55,705	47,048	8,657	2,770	--
Other assets.....	5,339,316	4,334,053	1,005,263	1,240,417	1,175,647	64,770	6,048	885
<b>Total liabilities and capital</b> .....	<b>51,367,267</b>	<b>41,319,691</b>	<b>10,047,575</b>	<b>13,917,415</b>	<b>12,030,977</b>	<b>1,878,391</b>	<b>254,204</b>	<b>44,424</b>
Accounts payable.....	2,077,895	1,704,989	372,905	2,294,881	2,076,091	216,593	42,248	1,631
Mortgages, notes, bonds payable in less than 1 year.....	915,189	573,696	341,494	1,515,768	1,365,436	150,332	11,388	1,329
Other current liabilities.....	1,682,559	1,264,572	417,987	1,933,865	1,625,796	304,345	29,243	2,315
Nonrecourse loans.....	987,179	617,095	370,085	941,077	868,997	72,080	67,976	--
Mortgages, notes, bonds payable in 1 year or more.....	6,136,271	4,760,799	1,375,472	2,817,425	2,339,142	478,283	29,060	14,322
Other liabilities.....	2,025,009	969,814	1,055,195	989,376	926,189	63,187	5,710	4,310
Partners' capital accounts.....	37,543,163	31,428,727	6,114,437	3,425,023	2,829,325	593,572	68,580	20,516
<b>PARTNERSHIPS WITH NET INCOME</b>								
Number of partnerships <sup>1</sup> .....	20,692	19,335	1,357	45,110	17,357	27,526	3,461	3,667
Number of partners.....	1,126,732	1,115,395	11,337	101,182	39,904	60,715	7,184	7,556
<b>Partnerships reporting balance sheet data <sup>1</sup>:</b>								
Number of partnerships.....	15,025	14,008	1,016	21,553	8,773	12,775	2,124	1,038
Number of partners.....	837,795	827,514	10,281	51,304	21,721	29,574	4,386	2,140
<b>Total assets</b> .....	<b>31,329,771</b>	<b>26,394,486</b>	<b>4,935,285</b>	<b>8,762,723</b>	<b>7,365,415</b>	<b>1,389,261</b>	<b>160,555</b>	<b>39,048</b>
Cash.....	1,350,731	1,174,048	176,683	1,247,877	1,013,909	231,803	25,702	5,400
Trade notes and accounts receivable.....	2,667,583	1,910,948	756,635	1,845,294	1,541,640	298,787	67,382	13,574
Less: Allowance for bad debts.....	5,575	3,096	2,479	1,921	1,649	272	54	--
Inventories.....	579,558	369,083	210,475	1,533,213	1,444,014	89,199	7,128	2,410
U.S. Government obligations.....	355,569	355,569	--	32,102	20,917	11,185	--	--
Tax-exempt securities.....	160,452	150,111	10,341	16,660	5,081	11,579	--	--
Other current assets.....	2,087,444	1,883,351	204,093	1,110,229	987,830	121,446	10,040	2,247
Mortgage and real estate loans.....	27,467	26,752	715	103,382	103,117	265	--	--
Other investments.....	5,747,274	5,373,966	373,308	288,340	248,908	39,432	474	--
Depreciable assets.....	18,168,544	13,975,277	4,193,268	3,041,375	1,738,134	1,303,108	97,119	40,970
Less: Accumulated depreciation.....	10,388,749	8,466,368	1,922,382	1,794,554	956,394	838,089	53,566	25,783
Depletable assets.....	13,036,067	12,651,562	384,505	26,509	5,839	20,671	--	--
Less: Accumulated depletion.....	5,741,934	5,591,577	150,358	18,275	4,655	13,620	--	--
Land.....	241,386	175,351	66,034	413,240	328,774	84,466	1,448	--
Intangible assets.....	2,725,104	2,458,434	268,669	25,379	12,668	12,710	3,394	--
Less: Accumulated amortization.....	1,580,959	1,541,188	39,771	10,158	3,503	6,855	1,542	--
Other assets.....	1,899,808	1,494,261	405,547	904,033	880,787	23,246	3,033	231
<b>Total liabilities and capital</b> .....	<b>31,329,771</b>	<b>26,394,486</b>	<b>4,935,285</b>	<b>8,762,723</b>	<b>7,365,415</b>	<b>1,389,261</b>	<b>160,555</b>	<b>39,048</b>
Accounts payable.....	1,483,324	1,311,268	172,055	1,751,662	1,580,407	169,058	40,917	1,631
Mortgages, notes, bonds payable in less than 1 year.....	551,019	379,402	171,617	734,202	633,931	100,271	8,159	1,329
Other current liabilities.....	1,163,657	940,712	222,945	1,187,193	1,009,726	173,743	27,150	2,315
Nonrecourse loans.....	559,307	203,849	355,458	455,993	451,235	4,758	654	--
Mortgages, notes, bonds payable in 1 year or more.....	3,589,040	2,695,311	893,729	1,327,031	956,045	370,986	21,977	4,041
Other liabilities.....	1,480,090	737,519	742,571	569,680	540,627	29,053	3,887	4,310
Partners' capital accounts.....	22,503,333	20,126,424	2,376,909	2,736,961	2,193,444	541,391	57,812	25,422

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Construction—Continued				Manufacturing			
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships <sup>1</sup> .....	3,547	24,482	226	25,065	4,664	5,455	941	14,005
Number of partners.....	7,707	55,610	563	231,080	11,621	30,508	2,581	186,370
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	1,550	10,937	5	14,766	2,602	2,812	840	8,512
Number of partners.....	3,432	26,372	9	185,931	7,192	7,208	2,306	169,225
Total assets.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
Cash.....	24,775	206,015	2,165	3,391,156	214,153	412,705	44,223	2,720,074
Trade notes and accounts receivable.....	11,774	299,861	4,867	11,678,378	324,534	1,569,994	595,248	9,188,601
Less: Allowance for bad debts.....	577	1,344	--	440,508	3,221	153,166	20,673	263,449
Inventories.....	1,602	88,164	--	10,690,036	405,848	325,248	1,097,069	8,861,870
U.S. Government obligations.....	--	11,185	--	27,917	423	--	--	27,494
Tax-exempt securities.....	--	11,579	--	1,255	145	--	--	1,110
Other current assets.....	21,467	172,799	953	3,856,595	220,266	273,154	394,476	2,968,698
Mortgage and real estate loans.....	2,242	265	--	11,735	3,194	--	--	8,541
Other investments.....	5,668	39,378	--	8,176,214	272,717	188,174	376,530	7,338,793
Depreciable assets.....	65,618	1,326,428	132	52,943,991	2,795,544	3,706,328	1,643,518	44,798,600
Less: Accumulated depreciation.....	52,419	832,492	71	18,510,175	1,167,170	1,523,740	984,456	14,834,810
Depletable assets.....	1,178	20,671	--	824,835	547,104	--	--	277,731
Less: Accumulated depletion.....	118	13,620	--	207,885	182,497	--	--	25,388
Land.....	2,974	85,666	--	1,109,115	84,265	38,096	35,979	950,774
Intangible assets.....	3	28,872	--	6,281,609	64,357	1,834,452	67,223	4,315,577
Less: Accumulated amortization.....	--	5,886	--	2,035,945	14,666	565,217	23,682	1,432,380
Other assets.....	383	57,455	--	6,385,491	480,091	565,834	168,187	5,171,379
Total liabilities and capital.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
Accounts payable.....	7,694	165,020	2,197	7,364,388	211,008	589,931	589,225	5,974,224
Mortgages, notes, bonds payable in less than 1 year.....	4,766	132,849	--	4,388,482	380,912	262,746	403,896	3,340,928
Other current liabilities.....	6,777	266,011	3,724	6,976,967	222,777	1,024,129	667,135	5,062,926
Nonrecourse loans.....	--	4,104	--	7,732,777	836,438	117,043	12,626	6,766,669
Mortgages, notes, bonds payable in 1 year or more.....	27,250	407,651	--	14,249,634	966,126	1,556,974	258,439	11,468,095
Other liabilities.....	3,164	50,003	--	6,920,830	766,950	1,123,256	194,452	4,836,173
Partners' capital accounts.....	35,119	469,356	2,126	36,550,733	660,876	1,997,786	1,267,870	32,624,201
PARTNERSHIPS WITH NET INCOME								
Number of partnerships <sup>1</sup> .....	2,738	17,661	226	16,175	3,973	2,934	565	8,703
Number of partners.....	5,904	40,072	563	51,987	9,267	7,220	1,821	33,679
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	1,007	6,806	5	8,906	2,285	1,557	464	4,600
Number of partners.....	2,285	20,763	9	31,346	5,620	4,467	1,545	18,713
Total assets.....	44,698	1,144,980	8,047	54,410,136	2,110,843	4,072,538	1,211,133	47,015,823
Cash.....	17,696	183,005	2,165	2,493,920	130,833	244,049	22,811	2,096,227
Trade notes and accounts receivable.....	9,209	208,623	4,867	8,602,052	244,476	1,153,317	238,365	6,965,894
Less: Allowance for bad debts.....	--	218	--	302,466	1,263	92,375	6,730	202,099
Inventories.....	1,602	78,059	--	7,074,682	257,735	216,681	355,346	6,244,920
U.S. Government obligations.....	--	11,185	--	16,088	--	--	--	16,088
Tax-exempt securities.....	--	11,579	--	1,255	145	--	--	1,110
Other current assets.....	4,102	105,057	953	2,621,187	123,357	159,065	82,401	2,256,365
Mortgage and real estate loans.....	--	265	--	3,111	2,441	--	--	670
Other investments.....	2,394	36,564	--	6,591,872	194,929	57,826	51,311	6,287,806
Depreciable assets.....	40,100	1,124,920	132	33,687,040	1,724,079	1,971,279	943,332	29,048,349
Less: Accumulated depreciation.....	31,102	727,638	71	13,422,465	915,257	900,249	572,672	11,034,287
Depletable assets.....	--	20,671	--	156,347	105,569	--	--	50,777
Less: Accumulated depletion.....	--	13,620	--	80,487	67,980	--	--	12,506
Land.....	701	82,318	--	783,650	41,691	34,357	24,336	683,265
Intangible assets.....	3	9,314	--	3,614,223	50,744	1,242,654	57,610	2,283,215
Less: Accumulated amortization.....	--	5,113	--	1,101,810	8,574	323,400	18,591	751,245
Other assets.....	7	19,990	--	3,871,940	227,720	309,334	33,613	3,101,273
Total liabilities and capital.....	44,698	1,144,980	8,047	54,410,136	2,110,843	4,072,538	1,211,133	47,015,823
Accounts payable.....	3,508	123,003	2,197	4,216,828	124,613	307,147	127,587	3,657,479
Mortgages, notes, bonds payable in less than 1 year.....	2,194	88,590	--	2,078,976	173,195	49,007	36,060	1,820,713
Other current liabilities.....	4,731	139,548	3,724	4,308,312	110,542	702,600	515,141	2,980,029
Nonrecourse loans.....	--	4,104	--	4,142,555	297,777	31,542	12,626	3,800,610
Mortgages, notes, bonds payable in 1 year or more.....	5,403	339,566	--	8,627,924	262,311	399,821	63,598	6,202,194
Other liabilities.....	3,035	17,820	--	4,003,557	166,918	871,679	11,463	2,953,496
Partners' capital accounts.....	25,827	432,331	2,126	28,731,988	975,287	1,710,741	444,658	25,601,301

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Transportation and public utilities					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	20,757	12,774	6,873	5,900	7,983	157,178	18,796
Number of partners.....	652,085	183,049	16,940	166,109	469,036	471,412	88,188
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	13,853	7,733	3,900	3,833	6,121	79,400	9,688
Number of partners.....	609,517	170,708	10,354	160,354	438,810	281,635	62,833
<b>Total assets</b> .....	<b>115,595,813</b>	<b>17,197,315</b>	<b>1,323,093</b>	<b>15,874,222</b>	<b>98,398,498</b>	<b>35,277,677</b>	<b>12,222,234</b>
Cash.....	4,973,581	591,891	97,233	494,658	4,381,690	2,657,830	1,049,036
Trade notes and accounts receivable.....	7,918,001	1,192,986	193,643	999,343	6,725,015	6,462,448	3,650,668
Less: Allowance for bad debts.....	631,618	31,426	18,586	12,840	600,192	193,435	62,049
Inventories.....	3,333,526	107,241	17,167	90,074	3,226,285	9,832,071	3,401,970
U.S. Government obligations.....	367,661	64,552	--	64,552	303,110	112,056	25,871
Tax-exempt securities.....	11,342	110	110	--	11,232	47,367	10,005
Other current assets.....	4,654,097	380,822	99,118	281,703	4,273,275	1,707,363	593,142
Mortgage and real estate loans.....	152,293	328	328	--	151,965	124,185	49,767
Other investments.....	8,507,471	1,283,551	33,125	1,250,427	7,223,920	837,035	538,201
Depreciable assets.....	83,664,260	18,574,281	1,538,471	17,035,810	65,089,978	14,020,191	2,625,184
Less: Accumulated depreciation.....	31,233,792	7,488,233	822,915	6,665,318	23,745,559	6,521,305	1,198,730
Depletable assets.....	284,002	64,460	2,631	61,830	219,542	76,239	13,162
Less: Accumulated depletion.....	74,837	3,048	438	2,611	71,789	43,456	10,170
Land.....	934,841	211,753	100,038	111,715	723,088	1,203,440	139,454
Intangible assets.....	22,908,534	361,821	42,260	319,560	22,546,714	3,557,623	896,254
Less: Accumulated amortization.....	5,875,704	85,650	16,068	69,583	5,790,054	1,389,278	239,564
Other assets.....	15,702,154	1,971,876	56,976	1,914,900	13,730,279	2,787,303	740,032
<b>Total liabilities and capital</b> .....	<b>115,595,813</b>	<b>17,197,315</b>	<b>1,323,093</b>	<b>15,874,222</b>	<b>98,398,498</b>	<b>35,277,677</b>	<b>12,222,234</b>
Accounts payable.....	5,124,747	731,021	119,837	611,184	4,393,726	5,666,252	3,072,079
Mortgages, notes, bonds payable in less than 1 year.....	3,223,806	781,595	77,101	704,494	2,442,211	3,762,679	1,190,852
Other current liabilities.....	10,817,761	1,112,707	246,004	866,703	9,705,054	4,011,487	1,623,939
Nonrecourse loans.....	15,791,888	811,437	41,619	769,818	14,980,451	560,457	108,601
Mortgages, notes, bonds payable in 1 year or more.....	33,662,859	4,871,064	480,212	4,410,852	28,791,794	8,070,923	1,714,280
Other liabilities.....	9,997,704	560,864	25,863	535,001	9,436,840	1,626,711	316,309
Partners' capital accounts.....	36,977,048	8,328,627	352,457	7,976,170	28,648,421	11,379,168	4,196,174
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	11,163	8,123	4,751	3,371	3,040	87,697	10,863
Number of partners.....	362,194	167,855	11,441	156,414	194,339	274,791	56,250
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	6,950	4,758	2,804	1,954	2,192	50,516	6,464
Number of partners.....	349,448	159,377	7,281	152,096	190,072	181,028	45,912
<b>Total assets</b> .....	<b>73,996,933</b>	<b>13,512,176</b>	<b>1,022,530</b>	<b>12,489,647</b>	<b>60,484,756</b>	<b>24,518,644</b>	<b>9,271,773</b>
Cash.....	3,610,066	533,514	89,597	443,917	3,076,552	2,216,996	893,627
Trade notes and accounts receivable.....	5,808,024	816,229	127,895	688,334	4,991,795	5,054,918	2,856,043
Less: Allowance for bad debts.....	527,490	13,282	7,552	5,730	514,208	143,327	42,781
Inventories.....	3,081,810	83,710	11,277	72,433	2,998,099	6,857,350	2,558,177
U.S. Government obligations.....	367,206	64,552	--	64,552	302,654	111,673	25,871
Tax-exempt securities.....	3,969	110	110	--	3,859	43,793	10,005
Other current assets.....	2,566,623	461,228	87,836	373,392	2,105,395	1,162,308	366,085
Mortgage and real estate loans.....	32,837	328	328	--	32,509	67,122	6,766
Other investments.....	5,646,484	1,220,997	27,852	1,193,145	4,425,467	797,173	471,241
Depreciable assets.....	56,152,726	14,820,254	1,230,018	13,590,236	41,332,472	9,415,465	1,990,188
Less: Accumulated depreciation.....	23,252,839	6,422,628	676,486	5,746,142	16,830,211	4,778,624	986,631
Depletable assets.....	4,081	2,631	2,631	--	1,450	24,142	106
Less: Accumulated depletion.....	438	438	438	--	--	20,038	--
Land.....	682,868	160,216	63,617	96,599	522,653	834,129	115,040
Intangible assets.....	12,729,938	111,075	37,122	73,954	12,618,863	2,227,758	661,850
Less: Accumulated amortization.....	2,393,236	40,989	14,027	26,942	2,352,287	946,784	145,061
Other assets.....	9,484,324	1,714,650	42,750	1,671,900	7,769,674	1,594,589	471,247
<b>Total liabilities and capital</b> .....	<b>73,996,933</b>	<b>13,512,176</b>	<b>1,022,530</b>	<b>12,489,647</b>	<b>60,484,756</b>	<b>24,518,644</b>	<b>9,271,773</b>
Accounts payable.....	3,150,548	561,890	76,649	485,241	2,588,658	4,171,871	2,327,504
Mortgages, notes, bonds payable in less than 1 year.....	1,379,119	198,938	67,430	131,509	1,180,181	2,456,099	776,625
Other current liabilities.....	6,780,977	879,031	157,770	721,261	5,901,946	2,566,265	1,157,880
Nonrecourse loans.....	7,063,051	754,464	26,867	727,597	6,308,587	171,602	84,018
Mortgages, notes, bonds payable in 1 year or more.....	19,126,515	3,597,284	329,509	3,267,754	15,529,251	3,943,550	1,232,680
Other liabilities.....	4,748,400	459,590	16,721	442,869	4,288,810	905,761	190,250
Partners' capital accounts.....	31,748,323	7,061,000	347,584	6,713,416	24,687,323	10,303,496	3,522,816

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade—Continued								
	Retail trade								
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations		
				Total	Grocery stores	Other food stores	Total		Motor vehicle dealers
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships <sup>1</sup> .....	134,079	4,657	3,228	18,491	8,979	9,512	11,955	4,032	
Number of partners.....	369,727	12,752	7,339	42,776	20,653	22,123	28,766	9,246	
Partnerships reporting balance sheet data <sup>1</sup> :									
Number of partnerships.....	87,743	2,347	933	9,429	5,000	4,429	6,568	1,914	
Number of partners.....	210,200	7,046	2,511	23,280	11,987	11,293	17,015	4,809	
Total assets.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Cash.....	1,575,806	69,538	42,193	150,514	89,105	61,408	307,689	118,476	
Trade notes and accounts receivable.....	2,764,799	189,348	28,708	146,008	44,104	101,904	544,081	373,073	
Less: Allowance for bad debts.....	131,227	3,214	594	362	358	4	8,282	4,634	
Inventories.....	6,321,413	583,742	485,938	427,792	328,508	99,284	1,779,134	1,242,224	
U.S. Government obligations.....	86,165	--	--	8,177	--	8,177	200	--	
Tax-exempt securities.....	31,372	--	--	--	--	--	1,636	1,636	
Other current assets.....	1,096,841	20,383	15,461	76,030	14,982	61,047	281,653	84,514	
Mortgage and real estate loans.....	74,417	878	--	859	245	614	3,227	--	
Other investments.....	296,981	20,746	61,378	24,648	17,011	7,638	60,057	13,915	
Depreciable assets.....	11,238,541	461,885	131,416	1,406,980	791,188	615,791	1,656,672	472,339	
Less: Accumulated depreciation.....	5,256,961	215,335	46,948	689,166	427,108	262,058	699,091	224,251	
Depletable assets.....	39,059	7,487	--	12,907	9,385	3,522	991	153	
Less: Accumulated depletion.....	30,017	6,340	--	11,328	8,120	3,208	130	8	
Land.....	992,370	60,116	16,880	142,083	75,914	66,169	274,667	85,618	
Intangible assets.....	2,655,660	12,304	3,809	109,895	30,067	79,828	207,491	57,958	
Less: Accumulated amortization.....	1,145,209	5,635	1,154	25,016	12,311	12,706	46,158	27,506	
Other assets.....	2,036,412	26,351	282	121,380	78,133	43,247	391,440	81,881	
Total liabilities and capital.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Accounts payable.....	2,764,646	143,392	42,904	223,234	120,397	102,838	517,118	164,041	
Mortgages, notes, bonds payable in less than 1 year.....	2,535,510	78,093	26,018	183,966	104,220	79,746	1,215,185	1,025,040	
Other current liabilities.....	2,332,282	212,244	132,584	142,375	79,022	63,353	366,699	141,661	
Nonrecourse loans.....	451,857	97,050	--	12,810	12,810	--	33,794	7,748	
Mortgages, notes, bonds payable in 1 year or more.....	6,297,024	218,319	155,113	582,481	339,306	243,175	954,009	306,192	
Other liabilities.....	1,305,843	79,282	125,406	101,445	63,176	38,269	176,327	49,450	
Partners' capital accounts.....	6,959,280	393,894	255,344	655,087	311,815	343,272	1,492,147	581,256	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships <sup>1</sup> .....	74,725	2,750	1,663	12,284	6,027	6,257	8,105	2,855	
Number of partners.....	213,561	6,385	4,205	28,209	13,624	14,385	19,490	6,505	
Partnerships reporting balance sheet data <sup>1</sup> :									
Number of partnerships.....	42,794	1,583	559	6,135	3,398	2,736	4,563	1,301	
Number of partners.....	132,064	3,838	1,758	14,830	8,026	6,804	11,674	3,252	
Total assets.....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949	
Cash.....	1,295,432	64,776	27,739	115,884	71,598	44,285	270,204	99,572	
Trade notes and accounts receivable.....	2,167,362	176,266	11,304	110,512	35,966	74,546	401,906	244,806	
Less: Allowance for bad debts.....	100,437	3,214	--	362	358	4	6,234	2,897	
Inventories.....	4,227,759	509,285	91,659	287,479	213,328	74,151	1,290,430	818,571	
U.S. Government obligations.....	85,802	--	--	8,177	--	8,177	200	--	
Tax-exempt securities.....	27,798	--	--	--	--	--	1,636	1,636	
Other current assets.....	784,241	18,042	8,766	63,361	6,005	57,357	256,342	66,202	
Mortgage and real estate loans.....	60,356	878	--	859	245	614	3,227	--	
Other investments.....	325,932	20,746	61,192	13,725	6,782	6,943	54,129	13,652	
Depreciable assets.....	7,314,310	324,711	89,901	829,263	461,951	367,313	1,359,534	371,246	
Less: Accumulated depreciation.....	3,754,597	174,429	31,431	469,141	271,899	197,242	592,222	185,884	
Depletable assets.....	24,037	7,487	--	3,522	--	3,522	153	153	
Less: Accumulated depletion.....	20,038	6,340	--	3,208	--	3,208	8	8	
Land.....	715,782	41,553	16,666	80,329	43,753	36,576	235,140	73,710	
Intangible assets.....	1,565,541	12,304	3,081	43,368	19,766	23,601	166,363	34,267	
Less: Accumulated amortization.....	801,461	5,635	1,008	14,370	9,119	5,251	27,418	17,374	
Other assets.....	1,113,146	11,877	176	72,650	43,464	29,186	351,732	56,295	
Total liabilities and capital.....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949	
Accounts payable.....	1,822,682	132,971	20,790	141,519	70,952	70,566	414,922	101,494	
Mortgages, notes, bonds payable in less than 1 year.....	1,668,166	71,752	7,287	112,555	70,305	42,250	827,941	674,725	
Other current liabilities.....	1,395,927	189,548	15,211	41,581	23,357	18,224	303,462	93,913	
Nonrecourse loans.....	107,584	16,445	--	82	82	--	9,968	7,748	
Mortgages, notes, bonds payable in 1 year or more.....	2,684,516	189,422	55,770	266,788	181,610	85,178	709,340	187,267	
Other liabilities.....	713,844	7,738	13,875	33,214	7,157	26,057	147,095	33,028	
Partners' capital accounts.....	6,638,443	390,431	165,111	546,309	268,018	278,291	1,352,387	475,774	

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade—Continued							
	Retail trade—Continued							Other retail stores
	Automotive dealers and service stations—continued		Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	
	Gasoline service stations	Other automotive dealers						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships <sup>1</sup> .....	4,049	3,874	10,664	8,416	25,730	3,475	2,098	45,365
Number of partners.....	10,268	9,251	22,776	20,537	112,287	12,192	4,722	105,580
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	2,633	2,021	4,282	4,608	15,844	1,938	1,441	20,353
Number of partners.....	6,886	5,320	9,843	12,341	73,050	8,560	3,349	53,205
Total assets.....	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Cash.....	102,431	86,781	85,187	108,006	377,679	21,619	32,960	380,421
Trade notes and accounts receivable.....	105,657	65,352	92,709	199,333	256,110	4,444	9,745	1,294,314
Less: Allowance for bad debts.....	1,857	1,790	878	3,870	14,022	--	65	99,939
Inventories.....	135,763	401,147	388,915	315,295	191,213	15,798	123,461	2,010,126
U.S. Government obligations.....	200	--	--	--	5,501	--	5,008	67,299
Tax-exempt securities.....	--	--	--	3,574	--	--	--	26,162
Other current assets.....	82,605	114,534	105,769	46,989	275,886	13,855	4,190	256,626
Mortgage and real estate loans.....	3,227	--	5,097	--	35,931	--	--	28,425
Other investments.....	21,730	24,412	83,379	13,362	-102,660	--	509	135,562
Depreciable assets.....	790,263	394,070	194,681	357,299	4,815,986	309,947	162,816	1,740,860
Less: Accumulated depreciation.....	333,652	141,187	120,650	186,031	2,236,001	110,281	68,473	884,985
Depletable assets.....	838	--	--	--	1,303	10,645	--	5,725
Less: Accumulated depletion.....	122	--	--	--	528	10,442	--	1,250
Land.....	150,050	38,999	3,732	61,507	304,294	3,771	11,822	113,497
Intangible assets.....	46,572	102,960	21,391	68,321	805,160	36,088	29,358	1,361,843
Less: Accumulated amortization.....	13,671	4,981	8,103	9,746	338,625	8,453	16,072	686,248
Other assets.....	63,966	245,593	33,991	30,393	901,207	21,068	46,170	464,130
Total liabilities and capital.....	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Accounts payable.....	143,481	209,596	137,694	144,580	615,938	16,245	34,502	889,039
Mortgages, notes, bonds payable in less than 1 year.....	69,600	120,544	68,995	117,441	277,307	22,780	29,042	516,683
Other current liabilities.....	106,729	118,309	68,240	141,055	631,962	36,901	5,740	594,482
Nonrecourse loans.....	23,876	2,170	--	34,014	79,357	3,993	1,912	188,927
Mortgages, notes, bonds payable in 1 year or more.....	309,600	338,217	475,074	218,228	2,162,377	117,515	117,051	1,296,856
Other liabilities.....	13,973	112,904	23,015	24,279	230,114	2,550	--	543,444
Partners' capital accounts.....	486,740	424,150	112,202	324,832	1,281,379	108,075	153,183	2,183,137
PARTNERSHIPS WITH NET INCOME								
Number of partnerships <sup>1</sup> .....	2,874	2,375	4,755	5,092	14,277	2,329	1,384	22,106
Number of partners.....	7,072	5,913	10,488	13,115	68,364	7,661	2,916	52,727
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	1,996	1,266	2,986	2,536	10,250	1,368	1,042	11,772
Number of partners.....	4,952	3,470	6,780	7,665	46,909	5,180	2,272	31,158
Total assets.....	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Cash.....	92,926	77,706	76,616	73,101	331,815	18,110	31,696	285,491
Trade notes and accounts receivable.....	98,917	58,183	65,953	132,087	130,324	2,561	2,662	1,133,785
Less: Allowance for bad debts.....	1,857	1,480	654	2,000	1,089	--	--	86,883
Inventories.....	121,151	350,708	290,390	225,924	124,582	7,107	91,780	1,309,123
U.S. Government obligations.....	200	--	--	--	5,501	--	5,008	66,916
Tax-exempt securities.....	--	--	--	--	--	--	--	26,162
Other current assets.....	78,631	111,509	9,828	6,082	213,904	6,602	3,208	198,106
Mortgage and real estate loans.....	3,227	--	5,097	--	35,931	--	--	14,364
Other investments.....	17,712	22,764	1,838	2,667	68,297	--	509	102,828
Depreciable assets.....	671,569	316,719	143,547	200,873	2,875,916	147,481	98,390	1,244,694
Less: Accumulated depreciation.....	297,255	109,083	91,536	129,476	1,472,372	91,341	47,002	655,646
Depletable assets.....	--	--	--	--	550	10,645	--	1,679
Less: Accumulated depletion.....	--	--	--	--	--	10,442	--	40
Land.....	124,776	36,654	2,979	25,748	195,113	3,689	11,822	102,742
Intangible assets.....	33,533	98,564	2,107	23,235	426,123	2,861	16,352	869,747
Less: Accumulated amortization.....	7,303	2,741	987	6,009	168,198	846	5,294	571,696
Other assets.....	50,227	245,210	24,172	5,193	264,100	10,235	28,978	344,033
Total liabilities and capital.....	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Accounts payable.....	127,045	186,383	88,767	79,308	273,564	4,076	24,151	642,614
Mortgages, notes, bonds payable in less than 1 year.....	43,805	109,410	35,292	64,262	140,443	2,896	15,378	390,361
Other current liabilities.....	101,273	108,277	51,897	46,481	319,891	13,854	3,552	410,450
Nonrecourse loans.....	50	2,170	--	34,014	37,124	1,557	1,912	6,482
Mortgages, notes, bonds payable in 1 year or more.....	222,789	299,285	55,753	70,619	730,689	45,936	58,341	501,858
Other liabilities.....	9,601	104,466	9,817	11,153	76,207	2,550	--	411,997
Partners' capital accounts.....	481,889	394,724	287,823	251,590	1,452,579	35,794	134,777	2,021,643

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	4,303	792,651	130,102	2,653	3,836	123,614	6,999
Number of partners.....	13,497	9,944,143	2,980,330	270,413	131,816	2,578,101	43,070
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	1,969	608,535	91,115	2,383	2,376	86,356	4,434
Number of partners.....	8,601	8,665,452	2,511,257	269,464	125,119	2,116,675	36,976
<b>Total assets</b> .....	<b>409,001</b>	<b>1,612,142,006</b>	<b>734,712,068</b>	<b>23,381,448</b>	<b>241,773,254</b>	<b>469,577,366</b>	<b>5,257,392</b>
Cash.....	32,988	51,082,461	21,856,499	903,800	3,478,388	17,474,311	412,292
Trade notes and accounts receivable.....	46,980	64,444,858	49,178,885	11,278,769	19,034,513	18,865,603	1,523,675
Less: Allowance for bad debts.....	159	320,227	54,803	27,027	414	27,362	3,552
Inventories.....	108,688	40,294,975	22,233,872	1,095,680	18,532,331	2,605,861	49
U.S. Government obligations.....	--	35,897,904	33,731,333	83,596	16,655,146	16,992,591	65,092
Tax-exempt securities.....	5,991	18,029,084	17,187,774	231,360	2,528,426	14,427,988	35,019
Other current assets.....	17,379	168,639,175	128,927,016	1,474,862	54,790,429	72,661,725	312,025
Mortgage and real estate loans.....	--	35,198,161	18,104,948	3,017,113	12,941	15,074,894	14,841
Other investments.....	1,853	410,338,951	386,408,687	1,710,576	119,230,014	265,468,098	1,841,443
Depreciable assets.....	156,466	768,617,121	11,949,993	302,556	637,123	11,010,313	400,906
Less: Accumulated depreciation.....	65,615	274,530,929	3,636,756	50,157	315,291	3,271,308	228,062
Depletable assets.....	24,019	2,836,132	1,586,889	348,419	3,866	1,234,604	441
Less: Accumulated depletion.....	3,269	588,301	330,465	37,940	2,874	289,652	54
Land.....	71,616	179,944,886	13,145,866	32,039	3,975	13,109,852	16,382
Intangible assets.....	5,709	36,639,754	2,659,628	296,710	104,460	2,258,458	378,340
Less: Accumulated amortization.....	4,504	17,383,624	1,002,659	78,675	64,791	859,193	56,831
Other assets.....	10,859	93,001,622	32,765,360	2,779,765	7,145,012	22,840,583	543,186
<b>Total liabilities and capital</b> .....	<b>409,001</b>	<b>1,612,142,006</b>	<b>734,712,068</b>	<b>23,381,448</b>	<b>241,773,254</b>	<b>469,577,366</b>	<b>5,257,392</b>
Accounts payable.....	29,527	49,212,622	34,662,139	568,775	23,129,391	10,963,973	1,161,049
Mortgages, notes, bonds payable in less than 1 year.....	36,317	103,396,257	62,652,752	7,558,900	43,521,559	11,572,293	252,544
Other current liabilities.....	55,266	228,484,645	178,693,213	2,030,193	104,902,060	71,760,960	377,270
Nonrecourse loans.....	--	415,108,588	25,691,311	355,052	29,743	25,306,516	46
Mortgages, notes, bonds payable in 1 year or more.....	59,619	362,776,798	39,272,067	3,969,271	12,165,010	23,137,786	283,991
Other liabilities.....	4,558	127,815,042	62,443,928	2,004,090	27,842,657	32,597,181	4,760,494
Partners' capital accounts.....	223,713	325,348,053	331,296,659	6,875,166	30,182,834	294,238,659	-1,578,000
<b>PARTNERSHIPS WITH NET INCOME</b>							
Number of partnerships <sup>1</sup> .....	2,108	442,590	87,170	2,046	2,492	82,631	4,903
Number of partners.....	4,980	5,557,656	2,328,253	260,929	90,348	1,976,976	13,393
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	1,258	339,365	59,258	1,788	1,376	56,094	2,814
Number of partners.....	3,052	4,710,296	1,938,590	260,255	85,668	1,592,667	8,478
<b>Total assets</b> .....	<b>215,908</b>	<b>1,000,817,104</b>	<b>598,373,381</b>	<b>20,522,304</b>	<b>201,098,361</b>	<b>376,752,715</b>	<b>3,515,803</b>
Cash.....	27,937	36,299,356	18,269,107	795,233	2,586,647	14,887,228	344,062
Trade notes and accounts receivable.....	31,513	53,924,716	45,817,268	10,871,412	18,267,369	16,678,487	1,014,704
Less: Allowance for bad debts.....	109	222,890	53,459	27,027	70	26,362	3,544
Inventories.....	71,414	26,278,054	19,876,917	1,036,850	16,981,756	1,858,311	49
U.S. Government obligations.....	--	31,631,903	29,834,872	60,834	15,836,196	13,937,841	46,694
Tax-exempt securities.....	5,991	9,000,668	8,210,366	231,360	2,527,926	5,451,080	35,019
Other current assets.....	11,982	114,501,968	95,310,059	1,175,111	37,990,242	56,144,707	160,106
Mortgage and real estate loans.....	--	28,564,953	15,837,294	2,791,355	12,941	13,032,998	14,841
Other investments.....	--	355,927,256	328,153,604	1,280,873	102,110,826	224,761,905	903,649
Depreciable assets.....	110,967	325,307,847	7,690,373	268,801	576,892	6,844,680	364,261
Less: Accumulated depreciation.....	57,395	120,351,115	2,316,311	47,773	286,676	1,981,862	203,588
Depletable assets.....	--	2,534,045	1,334,173	348,419	3,866	981,888	--
Less: Accumulated depletion.....	--	542,978	290,602	37,940	2,874	249,789	--
Land.....	3,308	82,699,976	6,903,862	24,806	2,153	6,876,903	16,382
Intangible assets.....	366	14,259,821	2,088,274	237,109	83,379	1,767,785	339,835
Less: Accumulated amortization.....	262	6,061,250	740,432	64,898	48,235	627,298	44,293
Other assets.....	10,196	47,064,775	22,448,016	1,577,778	4,456,022	16,414,216	527,627
<b>Total liabilities and capital</b> .....	<b>215,908</b>	<b>1,000,817,104</b>	<b>598,373,381</b>	<b>20,522,304</b>	<b>201,098,361</b>	<b>376,752,715</b>	<b>3,515,803</b>
Accounts payable.....	21,684	32,463,979	27,479,159	520,016	18,601,630	8,357,512	446,529
Mortgages, notes, bonds payable in less than 1 year.....	11,309	73,256,567	58,676,776	7,073,988	42,392,444	9,210,344	246,391
Other current liabilities.....	12,458	144,578,169	130,703,926	1,753,432	80,939,567	48,010,926	137,780
Nonrecourse loans.....	--	134,449,030	20,536,110	127,292	29,743	20,379,076	46
Mortgages, notes, bonds payable in 1 year or more.....	26,353	158,253,147	29,369,803	3,306,380	11,970,557	14,092,866	159,145
Other liabilities.....	1,867	72,090,788	48,233,229	1,394,076	26,099,011	20,740,142	3,687,670
Partners' capital accounts.....	142,237	385,725,425	283,374,378	6,347,120	21,065,409	255,961,849	-1,161,758

Footnotes at end of table.



# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships <sup>1</sup> .....	655,550	537,308	40,601	15,072	62,568	255,726	22,616	9,905
Number of partners.....	6,920,743	6,174,086	275,510	65,518	406,629	2,146,425	270,220	78,756
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	512,985	425,943	27,330	10,213	49,500	148,712	16,000	7,454
Number of partners.....	6,117,219	5,486,812	232,681	50,147	347,580	1,791,014	237,897	58,441
Total assets.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Cash.....	28,813,670	24,204,605	599,474	678,941	3,330,650	12,608,847	2,385,749	539,280
Trade notes and accounts receivable.....	13,742,299	9,659,510	252,118	1,083,147	2,747,525	14,277,919	1,597,217	244,232
Less: Allowance for bad debts.....	261,872	157,111	7,347	11,503	85,911	735,578	32,293	1,667
Inventories.....	18,061,054	1,444,282	70,425	351,302	16,195,044	1,841,475	287,480	28,049
U.S. Government obligations.....	2,101,478	2,005,263	20,129	9,092	66,995	704,771	140,731	113,973
Tax-exempt securities.....	806,291	716,172	64,922	2,003	23,194	395,532	13,000	--
Other current assets.....	39,400,134	28,761,087	327,879	707,886	9,603,283	10,308,863	1,155,896	264,664
Mortgage and real estate loans.....	17,078,372	13,303,070	519,171	981,881	2,274,249	1,380,982	648,208	247,157
Other investments.....	22,088,821	11,998,552	1,505,494	870,383	7,714,392	9,830,341	433,390	204,901
Depreciable assets.....	756,266,222	696,515,610	12,500,209	5,187,509	42,062,894	153,022,962	64,049,014	13,271,362
Less: Accumulated depreciation.....	270,668,110	255,985,177	4,600,515	1,559,010	8,523,408	71,335,720	23,200,116	4,562,834
Depletable assets.....	1,248,803	348,121	872,906	498	27,278	161,306	36,651	748
Less: Accumulated depletion.....	257,781	68,408	184,451	--	4,922	23,672	16,103	143
Land.....	166,782,637	128,984,662	8,307,132	1,816,140	27,674,703	11,480,398	7,894,027	2,398,470
Intangible assets.....	33,601,787	29,628,056	362,508	719,785	2,891,438	15,745,622	2,690,283	404,270
Less: Accumulated amortization.....	16,324,334	14,358,242	187,578	286,005	1,492,509	7,214,064	1,208,679	149,726
Other assets.....	59,693,076	38,700,647	1,351,867	1,468,086	18,172,476	14,358,247	2,338,518	564,213
Total liabilities and capital.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Accounts payable.....	13,389,435	9,386,631	163,547	640,480	3,198,777	6,831,922	1,534,321	249,135
Mortgages, notes, bonds payable in less than 1 year.....	40,490,962	27,402,092	1,123,721	1,485,478	10,479,672	9,516,798	3,613,177	768,761
Other current liabilities.....	49,414,162	37,627,982	628,360	1,552,092	9,605,728	16,916,002	5,040,684	488,351
Nonrecourse loans.....	389,417,232	350,750,388	3,209,458	2,212,647	33,244,740	35,589,052	23,026,534	2,430,813
Mortgages, notes, bonds payable in 1 year or more.....	323,220,740	271,677,491	7,563,790	2,997,495	40,981,965	49,154,998	23,552,237	6,626,996
Other liabilities.....	60,610,619	45,318,875	1,346,862	1,881,446	12,063,436	17,877,243	9,507,731	993,053
Partners' capital accounts.....	-4,370,605	-26,462,759	7,738,606	1,250,495	13,103,053	30,920,216	-7,061,713	2,009,840
PARTNERSHIPS WITH NET INCOME								
Number of partnerships <sup>1</sup> .....	350,518	290,036	27,988	8,112	24,381	169,407	9,929	4,603
Number of partners.....	3,216,011	2,789,725	215,737	42,230	168,319	1,402,719	99,992	34,429
Partnerships reporting balance sheet data <sup>1</sup> :								
Number of partnerships.....	277,293	232,346	19,434	5,714	19,799	103,354	7,391	3,887
Number of partners.....	2,763,229	2,400,342	185,929	34,907	142,051	1,182,355	91,205	32,368
Total assets.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
Cash.....	17,686,187	14,995,802	494,341	454,692	1,741,352	9,836,250	1,325,881	430,870
Trade notes and accounts receivable.....	7,092,745	4,958,280	215,997	537,761	1,380,707	9,628,751	580,257	168,763
Less: Allowance for bad debts.....	165,887	77,407	7,347	11,101	70,031	468,375	5,591	726
Inventories.....	6,401,088	507,396	53,505	50,117	5,790,070	999,368	90,780	15,801
U.S. Government obligations.....	1,750,338	1,674,906	18,035	9,092	48,305	691,796	139,347	113,973
Tax-exempt securities.....	755,282	679,041	64,922	2,003	9,316	381,620	--	--
Other current assets.....	19,031,802	14,733,552	171,478	560,606	3,566,166	7,452,307	494,374	174,549
Mortgage and real estate loans.....	12,712,818	10,283,204	431,661	710,331	1,287,622	849,339	364,941	193,458
Other investments.....	26,870,004	21,292,164	1,360,814	619,487	3,597,539	8,173,676	779,107	91,179
Depreciable assets.....	317,253,213	297,894,694	7,860,623	2,074,055	9,423,841	80,186,039	19,680,220	6,349,901
Less: Accumulated depreciation.....	117,831,217	111,830,572	3,255,768	738,244	2,006,633	44,404,858	8,008,861	2,650,650
Depletable assets.....	1,199,871	341,011	852,639	498	5,723	122,597	--	--
Less: Accumulated depletion.....	252,375	66,342	182,197	--	3,836	7,363	--	--
Land.....	75,779,732	62,013,643	6,068,343	526,880	7,170,866	4,608,848	2,741,735	1,050,797
Intangible assets.....	11,831,711	10,816,525	191,153	163,660	660,374	6,479,387	624,951	126,078
Less: Accumulated amortization.....	5,276,525	4,789,479	86,967	68,542	331,537	3,241,567	275,903	46,729
Other assets.....	24,089,132	17,618,597	924,133	811,044	4,735,359	9,046,205	795,622	179,188
Total liabilities and capital.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
Accounts payable.....	4,538,291	3,223,140	71,379	96,230	1,147,542	3,672,751	382,971	110,534
Mortgages, notes, bonds payable in less than 1 year.....	14,333,399	10,438,683	978,364	462,216	2,454,136	4,587,159	897,173	460,961
Other current liabilities.....	13,736,462	10,895,484	302,824	266,272	2,271,883	8,375,616	1,001,077	223,698
Nonrecourse loans.....	113,812,875	105,616,960	1,854,048	929,257	5,512,610	10,978,306	4,913,223	1,036,059
Mortgages, notes, bonds payable in 1 year or more.....	128,724,199	114,602,396	3,990,422	1,307,224	8,824,157	20,350,919	6,506,904	2,625,219
Other liabilities.....	20,169,889	16,028,843	818,902	872,567	2,449,577	6,409,229	2,355,569	196,214
Partners' capital accounts.....	103,512,804	80,239,509	7,159,425	1,768,572	14,345,299	35,960,041	3,269,943	1,543,787

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group--Continued**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued						
	Hotels and other lodging places--cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships <sup>1</sup> .....	12,711	26,942	6,345	6,534	1,161	12,901	50,696
Number of partners.....	191,464	60,642	14,109	14,552	2,547	29,433	849,755
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	8,546	12,036	2,621	3,010	314	6,091	26,935
Number of partners.....	178,255	28,001	5,854	6,202	852	15,092	734,634
Total assets.....	45,646,022	1,421,106	482,736	99,126	14,892	824,352	34,788,415
Cash.....	1,846,469	189,444	48,091	10,684	1,564	129,106	2,142,974
Trade notes and accounts receivable.....	1,352,985	106,397	9,745	337	212	96,103	4,330,082
Less: Allowance for bad debts.....	30,627	2,907	--	--	--	2,907	112,265
Inventories.....	259,431	26,701	3,100	2,567	876	20,159	245,857
U.S. Government obligations.....	26,758	--	--	--	--	--	259,557
Tax-exempt securities.....	13,000	1,785	--	--	--	1,785	15,260
Other current assets.....	891,232	62,167	24,268	3,001	469	34,429	2,585,019
Mortgage and real estate loans.....	401,051	4,539	4,539	--	--	--	562,177
Other investments.....	228,489	128,689	1,044	--	--	127,645	3,248,506
Depreciable assets.....	50,777,651	1,160,402	581,222	130,142	35,870	413,168	34,925,168
Less: Accumulated depreciation.....	18,637,282	583,550	313,825	60,624	27,377	181,724	19,684,898
Depletable assets.....	35,903	--	--	--	--	--	11,440
Less: Accumulated depletion.....	15,961	--	--	--	--	--	1,293
Land.....	5,495,557	95,648	9,162	1,299	--	85,187	559,078
Intangible assets.....	2,286,013	198,640	142,422	9,679	6,441	40,099	3,128,949
Less: Accumulated amortization.....	1,058,953	97,477	85,735	1,800	3,981	5,960	1,166,593
Other assets.....	1,774,305	130,625	58,702	3,842	818	67,263	3,739,396
Total liabilities and capital.....	45,646,022	1,421,106	482,736	99,126	14,892	824,352	34,788,415
Accounts payable.....	1,285,187	72,952	15,642	4,043	896	52,371	1,653,181
Mortgages, notes, bonds payable in less than 1 year.....	2,844,416	73,704	25,156	3,880	699	43,970	1,913,459
Other current liabilities.....	4,552,332	143,487	40,407	1,021	1,543	100,517	3,337,257
Nonrecourse loans.....	20,595,720	94,367	65,189	367	7,690	21,121	5,521,189
Mortgages, notes, bonds payable in 1 year or more.....	16,925,241	422,095	237,289	46,906	7,153	130,746	7,758,778
Other liabilities.....	8,514,678	182,769	22,882	-27	3,154	156,761	1,723,407
Partners' capital accounts.....	-9,071,553	431,731	76,171	42,938	-6,243	318,865	12,881,143
PARTNERSHIPS WITH NET INCOME							
Number of partnerships <sup>1</sup> .....	5,326	17,728	3,970	4,666	688	8,404	34,559
Number of partners.....	65,563	38,382	8,716	9,542	1,434	18,690	582,426
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	3,504	7,610	1,458	2,131	133	3,888	18,663
Number of partners.....	58,837	17,469	3,217	4,445	325	9,482	495,056
Total assets.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
Cash.....	895,011	173,686	40,787	10,590	915	121,394	1,486,163
Trade notes and accounts receivable.....	411,495	61,088	7,850	337	--	52,902	2,599,752
Less: Allowance for bad debts.....	4,865	2,386	--	--	--	2,386	65,242
Inventories.....	74,979	15,981	2,483	2,235	746	10,518	150,100
U.S. Government obligations.....	25,373	--	--	--	--	--	252,115
Tax-exempt securities.....	--	1,785	--	--	--	1,785	15,260
Other current assets.....	319,825	30,756	16,842	3,001	469	10,443	1,941,447
Mortgage and real estate loans.....	171,483	4,539	4,539	--	--	--	328,957
Other investments.....	687,929	84,118	--	--	--	84,118	2,780,871
Depreciable assets.....	13,330,320	771,762	376,362	111,206	8,086	276,108	21,615,690
Less: Accumulated depreciation.....	5,358,211	376,368	203,044	50,740	5,711	116,873	13,469,241
Depletable assets.....	--	--	--	--	--	--	9,382
Less: Accumulated depletion.....	--	--	--	--	--	--	1,087
Land.....	1,690,938	37,221	5,594	1,299	--	30,328	440,171
Intangible assets.....	498,873	115,361	91,509	8,014	2,821	13,017	1,563,352
Less: Accumulated amortization.....	229,174	50,679	45,096	217	1,391	3,975	512,259
Other assets.....	616,434	81,047	37,555	3,698	394	39,400	2,237,077
Total liabilities and capital.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
Accounts payable.....	272,437	49,948	12,482	4,043	--	33,423	1,233,932
Mortgages, notes, bonds payable in less than 1 year.....	436,212	22,561	10,401	1,012	--	11,148	947,049
Other current liabilities.....	777,379	116,249	31,320	1,001	1,234	82,693	1,590,531
Nonrecourse loans.....	3,877,164	79,663	62,126	--	--	17,537	2,398,360
Mortgages, notes, bonds payable in 1 year or more.....	3,881,685	285,031	133,612	46,809	428	104,182	4,296,117
Other liabilities.....	2,159,356	30,804	22,882	-29	481	7,469	870,713
Partners' capital accounts.....	1,726,178	363,656	62,557	36,586	4,185	260,328	9,935,810

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.—Balance Sheets, by Industrial Group—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Income status, item	Services—Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships <sup>1</sup> .....	21,368	14,400	9,572	4,828	6,968	8,062	28,057
Number of partners.....	51,178	31,196	20,688	10,508	19,983	17,810	319,333
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	10,617	6,668	5,288	1,380	3,949	2,987	15,400
Number of partners.....	27,619	14,401	11,178	3,223	13,218	6,288	282,023
Total assets.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,876,845
Cash.....	126,686	63,112	48,878	14,235	63,574	39,070	1,130,915
Trade notes and accounts receivable.....	165,148	34,585	15,187	19,397	130,564	43,182	1,870,138
Less: Allowance for bad debts.....	1,265	15	--	15	1,250	1,425	90,275
Inventories.....	181,432	78,311	39,077	39,234	103,121	41,094	758,253
U.S. Government obligations.....	78	78	--	78	--	--	123,662
Tax-exempt securities.....	--	--	--	--	--	--	220,545
Other current assets.....	91,410	4,900	2,366	2,533	86,511	9,727	1,728,052
Mortgage and real estate loans.....	3,860	3,860	--	3,860	--	1,817	18,230
Other investments.....	71,784	155	238	-84	71,629	2,124	1,763,748
Depreciable assets.....	3,834,343	559,769	352,759	207,009	3,274,574	198,556	16,138,367
Less: Accumulated depreciation.....	1,542,268	259,017	156,899	102,118	1,283,252	113,385	9,382,932
Depletable assets.....	5,850	2,938	1,345	1,592	2,912	--	12,209
Less: Accumulated depletion.....	1,535	1,344	134	1,210	190	--	1,381
Land.....	437,474	68,933	62,746	6,187	368,541	1,680	1,214,812
Intangible assets.....	33,014	9,391	6,398	2,993	23,623	730	7,031,984
Less: Accumulated amortization.....	19,596	2,659	1,337	1,322	16,937	467	3,961,623
Other assets.....	215,814	19,851	7,492	12,360	195,962	23,540	3,101,940
Total liabilities and capital.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,876,845
Accounts payable.....	132,189	41,359	26,842	14,516	90,830	24,861	1,207,146
Mortgages, notes, bonds payable in less than 1 year.....	119,702	39,830	32,003	7,827	79,872	22,774	846,801
Other current liabilities.....	191,205	22,445	15,466	6,979	168,761	8,867	2,702,955
Nonrecourse loans.....	1,201,552	2,813	2,813	--	1,198,739	2,716	1,440,854
Mortgages, notes, bonds payable in 1 year or more.....	829,400	289,779	179,305	110,474	539,620	42,652	5,891,734
Other liabilities.....	130,459	8,854	4,956	3,898	121,605	--	2,748,002
Partners' capital accounts.....	997,722	177,768	116,732	61,035	819,954	144,371	6,839,153
PARTNERSHIPS WITH NET INCOME							
Number of partnerships <sup>1</sup> .....	12,962	9,766	5,894	3,872	3,196	5,421	13,582
Number of partners.....	29,439	20,740	12,263	8,477	8,700	11,448	201,944
Partnerships reporting balance sheet data <sup>1</sup> :							
Number of partnerships.....	6,350	4,605	3,555	1,050	1,745	2,459	7,689
Number of partners.....	14,991	9,808	7,364	2,444	5,184	5,131	183,312
Total assets.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Cash.....	107,385	55,220	43,833	11,387	52,165	39,667	697,418
Trade notes and accounts receivable.....	139,376	28,315	10,606	17,709	111,061	32,924	1,176,239
Less: Allowance for bad debts.....	1,175	15	--	15	1,160	659	84,193
Inventories.....	124,502	62,035	26,137	35,898	62,467	35,482	341,713
U.S. Government obligations.....	78	78	--	78	--	--	120,005
Tax-exempt securities.....	--	--	--	--	--	--	220,345
Other current assets.....	59,650	3,846	2,304	1,542	55,804	9,727	814,926
Mortgage and real estate loans.....	--	--	--	--	--	1,817	6,934
Other investments.....	71,826	155	238	-84	71,671	2,124	668,672
Depreciable assets.....	3,123,718	422,186	256,044	166,142	2,701,532	149,137	9,939,032
Less: Accumulated depreciation.....	1,277,108	225,306	135,216	90,090	1,051,802	94,356	6,852,009
Depletable assets.....	5,850	2,938	1,345	1,592	2,912	--	12,209
Less: Accumulated depletion.....	1,535	1,344	134	1,210	190	--	1,381
Land.....	292,893	64,274	58,778	5,496	228,619	1,680	425,079
Intangible assets.....	25,092	5,042	2,656	2,386	20,051	730	2,718,941
Less: Accumulated amortization.....	17,412	1,941	983	958	15,471	467	1,899,450
Other assets.....	182,444	14,768	6,570	8,198	167,677	23,540	1,735,221
Total liabilities and capital.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Accounts payable.....	107,431	31,447	16,931	14,516	75,984	23,462	603,778
Mortgages, notes, bonds payable in less than 1 year.....	57,911	32,478	26,979	5,499	25,433	22,774	324,149
Other current liabilities.....	124,521	17,771	13,008	4,763	106,750	7,345	1,156,799
Nonrecourse loans.....	1,090,087	2,813	2,813	--	1,087,274	2,716	588,348
Mortgages, notes, bonds payable in 1 year or more.....	512,402	186,143	113,127	73,016	326,259	28,006	2,299,142
Other liabilities.....	47,673	1,526	-1,686	3,211	46,147	--	624,924
Partners' capital accounts.....	895,561	158,073	101,007	57,066	737,488	117,040	4,442,560

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>						
Number of partnerships <sup>1</sup> .....	28,483	8,529	19,954	28,405	2,020	5,899
Number of partners.....	189,446	42,539	146,907	146,288	4,763	14,084
Partnerships reporting balance sheet data <sup>1</sup> :						
Number of partnerships.....	21,805	6,733	14,872	20,039	722	4,082
Number of partners.....	152,466	29,030	123,436	124,443	1,945	10,113
<b>Total assets</b> .....	<b>19,076,142</b>	<b>2,050,936</b>	<b>17,025,206</b>	<b>10,781,404</b>	<b>35,327</b>	<b>868,342</b>
Cash.....	1,429,267	300,869	1,128,398	3,399,411	1,737	147,613
Trade notes and accounts receivable.....	2,968,053	360,939	2,607,115	971,828	614	227,604
Less: Allowance for bad debts.....	445,553	21,729	423,824	25,702	--	1,651
Inventories.....	106,581	8,656	97,925	10,523	--	1,866
U.S. Government obligations.....	1,061	--	1,061	77,189	--	1
Tax-exempt securities.....	13,277	11,764	1,513	96,290	--	--
Other current assets.....	1,135,901	201,922	933,979	1,458,479	2,417	117,377
Mortgage and real estate loans.....	133,646	1,105	132,540	--	--	7,293
Other investments.....	429,421	40,529	388,892	454,577	--	18,854
Depreciable assets.....	16,068,344	1,909,096	14,159,248	9,811,758	27,714	544,908
Less: Accumulated depreciation.....	6,573,359	1,016,458	5,556,901	6,388,658	9,449	330,716
Depletable assets.....	3,476	1,094	2,382	14,931	--	--
Less: Accumulated depletion.....	2,135	495	1,640	767	--	--
Land.....	964,710	96,111	868,599	70,031	--	5,291
Intangible assets.....	1,454,665	94,310	1,360,355	270,703	18,017	72,110
Less: Accumulated amortization.....	466,115	45,486	420,629	115,076	7,395	12,346
Other assets.....	1,854,903	108,709	1,746,194	675,887	1,672	70,138
<b>Total liabilities and capital</b> .....	<b>19,076,142</b>	<b>2,050,936</b>	<b>17,025,206</b>	<b>10,781,404</b>	<b>35,327</b>	<b>868,342</b>
Accounts payable.....	1,101,247	79,674	1,021,573	225,350	8,345	257,003
Mortgages, notes, bonds payable in less than 1 year.....	877,958	154,987	722,972	776,486	20,603	80,148
Other current liabilities.....	2,205,181	470,087	1,735,094	1,823,642	5,267	135,098
Nonrecourse loans.....	3,204,776	11,482	3,193,294	196,398	--	27,377
Mortgages, notes, bonds payable in 1 year or more.....	6,834,110	698,984	6,135,126	1,730,520	11,868	249,931
Other liabilities.....	1,849,945	66,051	1,783,893	869,701	21	41,272
Partners' capital accounts.....	3,002,925	569,671	2,433,254	5,159,307	-10,776	77,512
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships <sup>1</sup> .....	22,358	7,112	15,246	24,955	1,538	4,987
Number of partners.....	121,688	32,019	89,669	128,984	3,480	11,866
Partnerships reporting balance sheet data <sup>1</sup> :						
Number of partnerships.....	17,779	5,925	11,854	18,529	422	3,519
Number of partners.....	102,325	25,741	76,584	111,856	1,026	8,682
<b>Total assets</b> .....	<b>12,105,525</b>	<b>1,740,111</b>	<b>10,365,414</b>	<b>10,553,361</b>	<b>4,974</b>	<b>548,778</b>
Cash.....	1,176,103	284,052	892,051	3,337,136	1,038	126,581
Trade notes and accounts receivable.....	2,132,629	342,031	1,790,598	954,182	--	150,127
Less: Allowance for bad debts.....	262,653	21,729	240,924	24,419	--	1,284
Inventories.....	84,123	7,527	76,597	6,285	--	681
U.S. Government obligations.....	571	--	571	77,189	--	1
Tax-exempt securities.....	12,565	11,764	801	96,290	--	--
Other current assets.....	881,709	192,480	689,229	1,379,452	--	83,286
Mortgage and real estate loans.....	133,646	1,105	132,540	--	--	7,293
Other investments.....	288,971	39,408	249,563	451,213	--	16,506
Depreciable assets.....	9,902,099	1,574,856	8,327,243	9,525,491	8,090	358,179
Less: Accumulated depreciation.....	4,800,270	895,659	3,904,611	6,152,511	4,155	267,688
Depletable assets.....	3,476	1,094	2,382	14,931	--	--
Less: Accumulated depletion.....	2,135	495	1,640	767	--	--
Land.....	499,709	60,186	439,523	70,031	--	5,077
Intangible assets.....	926,341	72,659	853,682	263,513	--	40,994
Less: Accumulated amortization.....	288,021	33,562	254,459	113,195	--	7,349
Other assets.....	1,416,861	104,395	1,312,466	668,541	--	36,372
<b>Total liabilities and capital</b> .....	<b>12,105,525</b>	<b>1,740,111</b>	<b>10,365,414</b>	<b>10,553,361</b>	<b>4,974</b>	<b>548,778</b>
Accounts payable.....	640,572	71,523	569,049	216,182	--	111,095
Mortgages, notes, bonds payable in less than 1 year.....	569,177	145,089	424,088	723,504	523	35,831
Other current liabilities.....	1,448,110	449,906	998,204	1,669,641	30	91,123
Nonrecourse loans.....	1,104,574	11,482	1,093,092	196,398	--	27,377
Mortgages, notes, bonds payable in 1 year or more.....	3,512,023	466,390	3,045,633	1,496,136	3,209	65,959
Other liabilities.....	852,750	65,148	787,603	865,697	21	36,333
Partners' capital accounts.....	3,978,319	530,574	3,447,745	5,385,793	1,190	181,258

Footnotes at end of table.

# Partnership Returns, 1993

**Table 2.--Balance Sheets, by Industrial Group--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
<b>PARTNERSHIPS WITH AND WITHOUT NET INCOME</b>						
Number of partnerships <sup>1</sup> .....	10,585	4,984	5,600	8,472	14,123	2,428
Number of partners.....	45,827	28,179	17,648	114,232	62,839	7,968
Partnerships reporting balance sheet data <sup>1</sup> :						
Number of partnerships.....	7,315	4,279	3,035	5,317	5,658	595
Number of partners.....	38,312	25,904	12,408	107,319	40,154	1,331
<b>Total assets</b> .....	<b>4,689,455</b>	<b>2,951,707</b>	<b>1,737,748</b>	<b>8,607,253</b>	<b>1,800,701</b>	<b>31,254</b>
Cash.....	789,132	602,732	186,400	648,559	178,288	3,246
Trade notes and accounts receivable.....	766,959	251,229	515,730	944,875	285,821	753
Less: Allowance for bad debts.....	3,310	3,310	--	7,023	11,907	--
Inventories.....	1,568	884	684	120,110	60,010	13,095
U.S. Government obligations.....	48,899	34,199	14,700	53,592	--	--
Tax-exempt securities.....	35,375	1,065	34,310	--	--	--
Other current assets.....	661,658	480,137	181,721	1,067,596	230,964	818
Mortgage and real estate loans.....	1,213	1,213	--	--	--	--
Other investments.....	105,995	76,502	29,493	3,146,471	26,781	3,933
Depreciable assets.....	3,667,413	2,830,516	836,897	1,115,277	1,481,699	23,247
Less: Accumulated depreciation.....	2,250,747	1,861,728	389,019	494,810	780,832	15,956
Depletable assets.....	74,944	74,944	--	986	819	--
Less: Accumulated depletion.....	--	--	--	48	409	--
Land.....	52,440	18,653	33,787	99,073	86,134	1,292
Intangible assets.....	85,274	71,573	13,701	678,728	82,525	474
Less: Accumulated amortization.....	38,933	37,160	1,773	71,818	47,948	237
Other assets.....	691,375	410,258	281,117	1,305,684	208,756	589
<b>Total liabilities and capital</b> .....	<b>4,689,455</b>	<b>2,951,707</b>	<b>1,737,748</b>	<b>8,607,253</b>	<b>1,800,701</b>	<b>31,254</b>
Accounts payable.....	86,868	79,461	7,407	366,836	161,622	4,762
Mortgages, notes, bonds payable in less than 1 year.....	598,689	499,334	99,355	495,926	77,369	5,453
Other current liabilities.....	574,407	363,569	210,838	570,336	177,615	1,374
Nonrecourse loans.....	11,078	1,040	10,038	634,913	227,299	--
Mortgages, notes, bonds payable in 1 year or more.....	1,061,037	699,988	361,049	405,526	365,111	2,963
Other liabilities.....	441,735	304,056	137,679	346,309	35,891	114
Partners' capital accounts.....	1,915,640	1,004,258	911,382	5,787,407	755,794	16,588
<b>PARTNERSHIPS WITH NET INCOME</b>						
Number of partnerships <sup>1</sup> .....	7,917	4,457	3,460	5,827	7,642	1,337
Number of partners.....	38,675	26,743	12,932	103,410	29,883	3,238
Partnerships reporting balance sheet data <sup>1</sup> :						
Number of partnerships.....	5,557	3,751	1,805	4,270	3,118	231
Number of partners.....	33,979	24,468	9,511	100,055	17,267	603
<b>Total assets</b> .....	<b>4,524,880</b>	<b>2,858,243</b>	<b>1,665,636</b>	<b>6,897,906</b>	<b>974,685</b>	<b>30,076</b>
Cash.....	780,816	599,459	181,357	470,400	113,977	3,219
Trade notes and accounts receivable.....	761,817	246,087	515,730	868,768	171,590	753
Less: Allowance for bad debts.....	3,310	3,310	--	6,834	10,630	--
Inventories.....	1,565	880	684	113,725	34,432	13,040
U.S. Government obligations.....	48,899	34,199	14,700	53,592	--	--
Tax-exempt securities.....	35,375	1,065	34,310	--	--	--
Other current assets.....	650,350	470,281	180,069	928,439	178,190	818
Mortgage and real estate loans.....	1,213	1,213	--	--	--	--
Other investments.....	107,918	76,352	31,565	2,916,134	6,216	3,933
Depreciable assets.....	3,548,282	2,784,257	784,025	822,801	741,536	19,434
Less: Accumulated depreciation.....	2,191,396	1,837,260	354,136	395,343	515,553	13,239
Depletable assets.....	74,944	74,944	--	986	819	--
Less: Accumulated depletion.....	--	--	--	48	409	--
Land.....	24,365	18,628	5,737	54,881	16,006	1,292
Intangible assets.....	84,558	71,049	13,509	75,331	40,222	474
Less: Accumulated amortization.....	38,870	37,160	1,710	21,761	16,201	237
Other assets.....	638,355	358,559	279,798	1,016,834	214,491	589
<b>Total liabilities and capital</b> .....	<b>4,524,880</b>	<b>2,858,243</b>	<b>1,665,636</b>	<b>6,897,906</b>	<b>974,685</b>	<b>30,076</b>
Accounts payable.....	81,684	79,025	2,659	176,727	44,958	4,690
Mortgages, notes, bonds payable in less than 1 year.....	537,638	464,398	73,239	419,109	29,959	5,453
Other current liabilities.....	566,667	357,841	208,826	530,250	73,273	1,374
Nonrecourse loans.....	8,745	1,040	7,705	567,599	1,217	--
Mortgages, notes, bonds payable in 1 year or more.....	995,102	686,093	309,008	224,567	126,321	2,963
Other liabilities.....	430,076	301,244	128,832	146,619	48,048	114
Partners' capital accounts.....	1,904,968	969,602	935,366	4,833,036	650,909	15,482

<sup>1</sup>The difference between "number of partnerships" and "partnerships reporting balance sheet data" is because of partnerships exempt from filing balance sheets. Since these partnerships are generally small--total assets less than \$600,000 and total receipts less than \$250,000--balance sheet data for partnerships are slightly understated.

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 1993

**Table 3.—Rental Real Estate Income, by Selected Industrial Group**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, and gas
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	627,096	18,262	452	3,419	394	1,019
Number of partners.....	7,149,975	119,035	2,510	9,781	1,580	4,168
Gross income from rentals.....	158,532,721	450,284	10,391	280,511	19,474	93,445
Rental real estate expenses, total.....	162,571,020	259,225	5,266	290,322	8,256	51,239
Advertising.....	967,442	522	19	1,457	--	793
Auto and travel.....	113,696	628	1	356	--	57
Cleaning and maintenance.....	5,942,865	2,200	187	4,947	66	520
Commissions.....	794,860	357	16	1,566	37	24
Insurance.....	2,952,061	7,638	179	5,021	202	1,104
Legal and other professional fees.....	7,825,433	8,235	188	11,219	56	3,741
Interest expense.....	56,921,550	68,326	1,183	109,516	2,401	14,310
Repairs.....	6,573,811	16,184	425	16,360	374	3,038
Taxes.....	16,797,432	34,483	1,191	29,324	1,836	4,626
Utilities.....	10,020,336	7,182	298	17,254	346	4,081
Wages and salaries.....	5,394,837	6,198	183	7,330	13	4,941
Depreciation.....	30,804,879	55,456	1,202	64,039	2,253	11,152
Other expenses.....	17,461,818	51,816	193	21,934	670	2,852
Net gain (less loss) from sales of business property.....	800,275	-1,226	--	1,018	--	334
Net income (less loss) from partnerships and fiduciaries.....	-5,159,325	6,753	4,988	-2,050	-795	-206
Net income.....	2,631,618	8,492	6,428	171	162	111
Deficit.....	7,790,943	1,740	1,440	2,221	956	317
Net rental income (less loss) .....	-8,397,349	196,586	10,113	-10,843	10,423	42,333
Net income.....	24,987,639	226,555	11,636	40,076	11,972	49,114
Deficit.....	33,384,988	29,969	1,524	50,919	1,549	6,780

Item	Wholesale and retail trade	Finance, insurance, and real estate			Services
		Total	Real estate		
			Total	Operators and lessors of buildings	
	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME					
Number of partnerships.....	6,596	579,984	550,034	495,140	16,970
Number of partners.....	19,364	6,913,174	6,138,778	5,817,630	80,363
Gross income from rentals.....	189,798	155,343,942	153,847,822	143,979,449	2,144,877
Rental real estate expenses, total.....	102,578	159,894,737	158,322,510	147,478,880	1,959,396
Advertising.....	161	951,884	943,276	878,040	12,606
Auto and travel.....	825	107,366	105,709	93,641	4,463
Cleaning and maintenance.....	3,201	5,893,243	5,829,378	5,479,896	38,500
Commissions.....	452	786,728	772,892	723,321	5,680
Insurance.....	2,924	2,896,932	2,866,153	2,707,744	38,061
Legal and other professional fees.....	2,456	7,688,794	7,565,111	7,032,871	110,744
Interest expense.....	34,753	56,152,409	55,620,082	51,457,650	538,653
Repairs.....	3,721	6,443,782	6,375,283	6,035,803	89,925
Taxes.....	10,909	16,546,456	16,376,312	15,298,943	168,606
Utilities.....	5,341	9,823,549	9,753,742	9,205,754	162,285
Wages and salaries.....	542	5,267,519	5,231,286	4,878,462	108,111
Depreciation.....	25,848	30,262,437	29,978,884	27,982,431	382,493
Other expenses.....	11,447	17,073,639	16,904,402	15,704,324	299,267
Net gain (less loss) from sales of business property.....	370	771,466	711,663	688,523	28,313
Net income (less loss) from partnerships and fiduciaries.....	-228	-5,150,827	-4,048,526	-3,334,777	-16,960
Net income.....	1,557	2,599,883	2,150,669	2,020,019	14,814
Deficit.....	1,784	7,750,710	6,199,195	5,354,795	31,775
Net rental income (less loss) .....	87,362	-8,930,157	-7,811,551	-6,145,685	196,834
Net income.....	99,851	24,025,865	23,212,100	21,870,479	522,570
Deficit.....	12,489	32,956,022	31,023,651	28,016,164	325,736

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 1993

**Table 4.-- Income Distributed to Partners, by Selected Industrial Groups**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, and gas
	(1)	(2)	(3)	(4)	(5)	(6)
<b>ALL PARTNERSHIPS</b>						
Number of partnerships reporting income (or loss) available for distribution.....	1,463,506	119,849	31,520	61,717	25,046	20,627
Number of partners of partnerships with income (or loss) available for distribution.....	15,529,091	587,966	1,428,571	154,058	231,024	651,760
<b>Total income (less loss).....</b>	<b>141,881,228</b>	<b>4,607,543</b>	<b>3,359,689</b>	<b>2,976,088</b>	<b>4,988,837</b>	<b>5,158,740</b>
Ordinary income (less loss) from						
trade or business.....	51,418,125	1,300,423	1,214,637	2,060,679	3,478,296	3,423,419
Rental real estate income (less loss).....	-8,397,349	196,586	10,113	-10,843	10,423	42,333
Other rental income (less loss).....	1,478,724	176,257	8,688	21,068	15,848	218,391
Portfolio interest income.....	16,327,321	256,434	253,961	88,688	316,226	402,662
Portfolio dividend income.....	3,042,507	26,424	49,720	7,392	48,235	29,078
Portfolio royalty income (less loss).....	1,858,988	47,938	589,898	8,371	68,816	649
Short-term capital gain (less loss).....	5,170,055	9,196	13,790	4,856	8,486	9,459
Long-term capital gain (less loss).....	16,991,553	366,486	92,340	12,778	520,853	241,166
Other portfolio income (less loss).....	923,972	14,900	21,041	273	1,663	2,071
Guaranteed payments to partners.....	11,609,237	671,855	181,835	636,995	255,471	169,818
Net gain (less loss), business property or transactions (section 1231).....	19,500,387	1,489,530	11,764	46,594	140,122	506,314
Other income.....	21,957,708	51,513	939,484	99,237	124,399	111,379
<b>Total deductions.....</b>	<b>25,919,658</b>	<b>428,658</b>	<b>2,565,322</b>	<b>131,610</b>	<b>758,938</b>	<b>1,095,912</b>
Charitable deduction.....	741,046	19,248	5,328	6,165	27,289	16,016
Expensed cost of certain depreciable property (section 179).....	986,480	263,935	4,376	68,827	43,738	25,022
Deductions related to portfolio income.....	3,666,623	9,249	69,635	1,039	2,360	5,491
Interest expense on investment debts.....	8,201,500	16,205	24,166	15,909	9,679	74,693
Foreign taxes.....	687,726	1,750	177,249	--	60,544	64,087
Qualified expenditures (section 59(e)).....	1,632,581	32,070	1,362,952	--	116,233	19,462
Other deductions.....	10,003,701	86,201	921,616	39,670	499,095	891,141
<b>Income (less loss) distributable to partners, by type of partner:</b>						
<b>All partners.....</b>	<b>106,088,512</b>	<b>3,722,561</b>	<b>899,020</b>	<b>2,495,600</b>	<b>4,122,581</b>	<b>4,001,284</b>
Corporate general partners.....	13,657,941	595,391	-1,674,852	774,879	1,698,941	2,680,675
Corporate limited partners.....	4,622,129	-2,678	510,520	58,009	786,419	169,844
Individual general partners.....	53,425,363	2,208,794	439,962	1,604,262	659,463	459,236
Individual limited partners.....	13,352,042	377,470	455,589	2,395	177,911	263,460
Partnership general partners.....	4,514,231	37,988	528,796	43,689	202,995	129,128
Partnership limited partners.....	5,189,062	389,189	435,320	443	248,108	252,488
Tax-exempt organization general partners.....	712,553	--	-229,088	--	47,617	478,218
Tax-exempt organization limited partners.....	3,004,893	3,273	74,671	1,755	80,615	3,380
Nominee and other general partners.....	3,393,627	79,362	182,236	3,522	14,514	2,738
Nominee and other limited partners.....	4,216,672	33,773	175,868	6,647	205,999	67,094

NOTE: Detail may not add to totals because of rounding.

# Partnership Returns, 1993

**Table 4.-- Income Distributed to Partners, by Selected Industrial Groups**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade	Finance, insurance, and real estate			Services	Nature of business not allocable
		Total	Real estate			
			Total	Operators and lessors of buildings		
	(7)	(8)	(9)	(10)	(11)	(12)
ALL PARTNERSHIPS						
Number of partnerships reporting Income (or loss) available for distribution.....	156,996	790,721	653,942	536,930	254,603	2,428
Number of partners of partnerships with income (or loss) available for distribution.....	470,866	9,855,601	6,856,842	6,113,740	2,141,276	7,968
Total income (less loss).....	4,524,297	73,751,598	23,308,804	22,295,628	42,461,023	55,413
Ordinary income (less loss) from trade or business.....	2,801,283	5,292,925	-3,112,303	-648,129	31,818,283	28,181
Rental real estate income (less loss).....	87,362	-8,930,157	-7,811,551	-6,145,685	196,834	--
Other rental income (less loss).....	8,146	456,334	355,301	116,612	573,992	--
Portfolio interest income.....	152,285	13,981,536	4,724,059	3,912,300	875,227	302
Portfolio dividend income.....	22,728	2,760,885	175,741	151,692	98,045	--
Portfolio royalty income (less loss).....	2,846	866,763	152,477	31,931	273,708	--
Short-term capital gains (less loss).....	-3,094	4,920,831	110,198	21,388	234,509	-398
Long-term capital gains (less loss).....	7,130	15,072,299	2,329,713	1,817,329	659,113	19,388
Other portfolio income (less loss).....	1,190	831,910	270,235	175,735	50,923	--
Guaranteed payments to partners.....	857,870	3,403,255	1,486,015	960,066	5,422,873	9,265
Net gain (less loss), business property or transactions (section 1231).....	108,347	16,422,504	15,794,473	14,815,715	775,213	--
Other Income.....	478,204	18,672,514	8,834,446	7,129,448	1,482,303	-1,326
Total deductions.....	253,554	17,580,084	6,111,741	4,941,676	3,102,851	2,729
Charitable deduction.....	27,769	358,457	250,420	222,563	279,854	922
Expensed cost of certain depreciable property (section 179).....	123,426	66,064	51,622	37,845	390,681	412
Deductions related to portfolio income.....	346	3,489,084	436,233	301,247	89,412	8
Interest expense on investment debts.....	4,686	7,903,008	1,953,815	1,604,488	152,632	524
Foreign taxes.....	19,804	292,035	9,787	9,613	72,256	--
Qualified expenditures (section 59(e)).....	3,085	52,326	518	461	46,452	--
Other deductions.....	74,439	5,419,110	3,409,345	2,765,459	2,071,564	865
Income (less loss) distributable to partners, by type of partner:						
All partners.....	4,082,285	49,378,759	17,082,281	17,242,958	37,351,803	34,619
Corporate general partners.....	855,705	4,004,898	-248,340	433,508	4,722,304	--
Corporate limited partners.....	86,592	2,838,760	-1,066,548	-703,776	174,664	--
Individual general partners.....	2,249,783	15,685,063	9,460,351	8,784,722	30,091,320	27,480
Individual limited partners.....	120,103	10,647,450	5,377,543	4,724,326	1,307,665	--
Partnership general partners.....	87,398	3,181,387	1,168,735	1,919,283	295,712	7,139
Partnership limited partners.....	418,674	3,693,678	-48,691	-65,232	256,138	--
Tax-exempt organization general partners.....	--	364,293	214,163	196,482	51,514	--
Tax-exempt organization limited partners.....	2,395	2,745,190	416,440	332,541	93,614	--
Nominee and other general partners.....	57,663	2,909,836	1,493,103	1,383,589	143,757	--
Nominee and other limited partners.....	203,974	3,308,204	315,526	237,515	215,113	--

NOTE: Detail may not add to totals because of rounding.



# Partnership Returns, 1993

**Table 5--Number of Partnerships and Partners, and Net Income, and Percentage Changes, Tax Years 1986-1993**

[All figures are based on samples--numbers are in thousands, money amounts are in billions of dollars]

Selected industry	1986	1987	1988	1989	1990	1991	1992	1993	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	1993-1992
<b>Number of partnerships</b>									
<b>All industries.....</b>	<b>1,702.9</b>	<b>1,648.0</b>	<b>1,654.2</b>	<b>1,635.2</b>	<b>1,553.5</b>	<b>1,515.3</b>	<b>1,484.8</b>	<b>1,467.6</b>	<b>-1.2</b>
Agriculture, forestry, and fishing.....	147.5	148.9	122.0	131.1	125.0	127.0	124.6	120.0	-3.7
Mining.....	53.1	59.9	48.1	45.5	40.9	39.0	36.4	31.9	-12.4
Oil and gas extraction.....	48.8	53.5	45.3	42.5	38.6	34.1	31.8	28.9	-9.1
Construction.....	61.4	62.4	74.6	62.0	59.5	57.2	59.4	61.9	4.2
Manufacturing.....	27.5	34.7	25.9	26.3	28.3	24.0	24.1	25.1	4.1
Transportation and public utilities.....	21.1	29.8	20.4	22.5	25.2	26.1	23.5	20.8	-11.8
Communication.....	8.2	10.2	8.9	9.9	6.4	6.7	4.7	5.5	16.4
Wholesale and retail trade.....	174.1	184.8	179.0	173.2	175.9	171.0	162.5	157.2	-3.3
Finance, insurance, and real estate.....	852.7	827.5	868.0	852.5	822.3	803.8	797.3	792.7	-0.6
Real estate operators and lessors of buildings.....	602.2	585.1	591.0	589.8	563.9	545.2	533.7	537.3	0.7
Holding and investment companies <sup>1</sup> .....	107.4	89.3	102.0	99.3	90.4	91.3	94.2	92.6	-1.7
Services.....	325.1	291.5	296.0	299.4	267.3	260.4	252.5	255.7	1.3
Hotels and other lodging places.....	25.9	24.7	21.0	20.6	20.2	24.6	23.4	22.6	-3.4
Legal services.....	30.0	25.2	23.0	30.9	22.4	22.9	24.0	28.4	18.3
<b>Number of partners</b>									
<b>All industries.....</b>	<b>15,228.5</b>	<b>16,963.3</b>	<b>17,291.2</b>	<b>18,431.9</b>	<b>17,095.0</b>	<b>15,801.0</b>	<b>15,734.7</b>	<b>15,826.8</b>	<b>-0.7</b>
Agriculture, forestry, and fishing.....	642.3	592.3	554.7	591.1	502.7	551.7	504.3	588.2	16.6
Mining.....	2,350.6	2,742.3	2,466.7	2,770.9	2,148.8	1,414.5	1,388.6	1,431.1	3.1
Oil and gas extraction.....	2,270.1	2,660.6	2,429.5	2,723.7	2,114.8	1,359.5	1,343.9	1,402.5	4.4
Construction.....	137.4	153.2	179.0	164.9	161.5	151.7	157.9	154.5	-2.2
Manufacturing.....	107.7	177.8	173.4	185.2	246.2	175.2	224.9	231.1	2.7
Transportation and public utilities.....	223.3	428.9	433.4	434.6	503.4	519.1	527.4	652.1	23.7
Communication.....	171.2	347.2	364.2	351.2	344.0	365.8	363.0	405.3	11.6
Wholesale and retail trade.....	408.6	476.0	490.5	495.8	480.9	447.8	425.4	471.4	10.8
Finance, insurance, and real estate.....	9,459.5	10,327.4	10,879.7	11,326.5	10,846.2	10,316.5	10,328.1	9,944.1	-3.7
Real estate operators and lessors of buildings.....	6,524.1	6,792.1	6,931.1	6,492.0	6,259.5	6,226.5	6,342.8	6,174.1	-2.7
Holding and investment companies <sup>1</sup> .....	1,399.8	2,056.7	2,035.4	2,385.2	2,475.0	2,355.9	2,181.2	2,121.7	-2.7
Services.....	1,744.3	2,041.8	2,060.4	2,369.7	2,153.2	2,206.5	2,166.6	2,146.4	-0.9
Hotels and other lodging places.....	199.1	486.1	316.4	320.4	306.3	280.9	320.0	270.2	-15.6
Legal services.....	142.5	127.9	153.9	155.8	130.0	125.7	134.2	146.3	9.0
<b>Net income (less deficit)<sup>2</sup></b>									
<b>All industries.....</b>	<b>-17.4</b>	<b>-5.4</b>	<b>14.5</b>	<b>14.1</b>	<b>16.8</b>	<b>21.4</b>	<b>42.9</b>	<b>66.7</b>	<b>55.3</b>
Agriculture, forestry, and fishing.....	-0.9	2.0	1.1	1.4	1.7	1.7	2.2	2.0	-9.3
Mining.....	-3.5	-0.1	0.9	2.0	2.2	0.8	1.0	2.1	113.0
Oil and gas extraction.....	-2.7	-1.3	0.5	1.7	2.0	0.8	0.7	1.8	148.8
Construction.....	2.5	2.8	3.3	2.6	1.9	1.5	1.9	2.2	14.2
Manufacturing.....	-0.5	0.8	1.5	1.4	1.2	0.9	1.9	3.9	110.7
Transportation and public utilities.....	-3.0	-3.8	-2.3	-2.0	-0.1	-1.4	1.1	4.1	290.9
Communication.....	-3.2	-3.9	-2.8	-2.3	-1.9	-2.0	-1.0	0.7	171.2
Wholesale and retail trade.....	2.3	2.7	3.4	2.5	2.6	2.6	2.6	3.1	20.5
Finance, insurance, and real estate.....	-33.0	-26.8	-19.3	-20.8	-19.2	-12.8	-0.8	15.3	2,125.7
Real estate operators and lessors of buildings.....	-32.8	-33.1	-31.3	-30.1	-25.4	-18.6	-10.1	-2.4	76.3
Holding and investment companies <sup>1</sup> .....	2.2	6.4	9.0	8.8	6.7	7.6	8.7	12.9	48.3
Services.....	18.6	18.1	25.6	26.7	26.5	28.0	33.0	33.9	2.7
Hotels and other lodging places.....	-4.3	-4.9	-4.2	-5.4	-4.9	-4.3	-2.9	-1.8	36.5
Legal services.....	11.9	11.6	15.2	16.6	16.3	16.9	18.1	18.1	--

<sup>1</sup>Excludes common trust funds and investment clubs.

<sup>2</sup>Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gain and net long term capital gain), net income (loss) from rental real estate, net income (less deficit) from other rental activities.

NOTE: Detail may not add to totals because of rounding.